

County of Shenandoah

BOARD OF SUPERVISORS

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600 N. Main Street, Ste 102
WOODSTOCK, VA 22664



OFFICE OF COUNTY ADMINISTRATION

EVAN L. VASS
COUNTY ADMINISTRATOR

MANDY R. BELYEA
ASSISTANT COUNTY ADMINISTRATOR

Tel: 540.459.6165 Fax: 540.459.6168
www.shenandoahcountyva.us

RESOLUTION REQUESTING THAT A REFERENDUM BE HELD REGARDING ENACTING A COUNTY MEALS TAX

At a duly called meeting of the Shenandoah County Board of Supervisors (the “Board”) held in accordance with all applicable legal requirements, including open meeting laws, on the 1st day of August, 2019, this resolution was introduced and adopted:

WHEREAS, Code of Virginia § 58.1-3833 provides that a tax on food and beverages sold by a restaurant (the “Meals Tax”) may only be levied by a county if the Meals Tax is approved in a referendum within the county held in accordance with Code of Virginia § 24.2-684; and

WHEREAS, Code of Virginia § 58.1-3833 provides that a county Meals Tax cannot exceed 4% of the amount charged for such food and beverages; and

WHEREAS, Code of Virginia § 58.1-3833 further provides that a county may specify the purposes for which the revenues collected from the Meals Tax must be used; and

WHEREAS, Code of Virginia § 58.1-3711 provides that a county Meals Tax does not apply within the limits of any town located in such county if the town imposes a Meals Tax; and

WHEREAS, Code of Virginia § 24.2-684 states that a court order is required in order to hold a referendum; and

WHEREAS, Shenandoah County, Virginia (the “County”) seeks to submit to the voters of the County the question of whether or not a County Meals Tax of up to 4% should be levied in order to fund public safety and education capital and projects

WHEREAS, the County further seeks to authorize and direct the County Attorney to take all actions necessary to obtain a court order setting the referendum on the Meals Tax question; and

NOW THEREFORE, BE IT RESOLVED BY THE BOARD AS FOLLOWS:

1. The Board requests that the Circuit Court of Shenandoah County enter an order pursuant to Code of Virginia § 24.2-684 and § 58.1-3833 providing that a referendum be held at the next general election to be held on November 5, 2019 for County voters to consider the following question: "Should a meals tax of up to 4% on food and beverages sold by a restaurant be levied in Shenandoah County in order to fund public safety and education capital projects?"

2. The Board authorizes and directs the County Attorney to take all actions necessary to obtain a court order setting the referendum on the Meals Tax question.

This Resolution will take effect immediately upon its adoption.

Adopted: August 1, 2019

CERTIFICATE

The undersigned Chairman and Clerk of the Board of Supervisors of Shenandoah County, Virginia hereby certify that the foregoing constitutes a true and correct copy of a resolution entitled Resolution Requesting that a Referendum be held Regarding Enacting a County Meals Tax adopted by the Board of Supervisors at a meeting held on August 1, 2019. A record of the roll-call vote by the Board is as follows:

NAME	AYE	NAY	ABSTAIN	ABSENT
Conrad A. Helsley , Chairman	X			
Steven A. Baker	X			
Dennis Morris	X			
Karl Roulston	X			
John Richard "Dick" Neese	X			
Richard R. Walker		X		

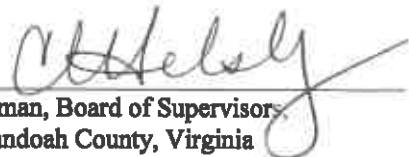
Date: August 1, 2019

[SEAL]

ATTEST:



Clerk, Board of Supervisors
Shenandoah County, Virginia



Chairman, Board of Supervisors
Shenandoah County, Virginia