# NOTICE OF A MEETING OF THE STALLINGS DISTRICT S

There will a meeting of the Stallings District S on:

- **Monday, November 9, 2026**
  8:15 p.m.*
  **or immediately following the conclusion of the Stallings Town Council Meeting*
  Stallings Government Center
  321 Stallings Road
  Stallings, NC 28104

AGENDA

1. Call the Meeting to Order
2. Adoption of Minutes
   a) 04-14-2025
   b) 04-13-2026
3. Resolution Levying the Stallings District S Room Occupancy Tax
4. Resolution Creating the Stallings District S Tourism Development Authority (TDA)
   *Establishes TDA Membership structure, terms, and vacancy procedures*
5. Appointment TDA members and designated Chair
   *Appointment Resolution*
6. Adjourn the Meeting

This is the 5th day of November, 2026.

s/David Scholl

David Scholl, Mayor

# Notice of Proposed Room Occupancy Tax Levy

**TOWN OF STALLINGS | STALLINGS DISTRICT S**

Notice is hereby given that the Stallings Town Council, acting as the governing body of Stallings District S, will consider adoption of a resolution levying a five percent (5%) room occupancy tax pursuant to Session Law 2023-144, Part III.

Stallings District S consists of that portion of the Town of Stallings located within Union County. The proposed tax would apply to the gross receipts derived from the rental of accommodations located within Stallings District S that are subject to North Carolina sales tax under N.C.G.S. § 105-164.4(a)(3). The occupancy tax would be in addition to applicable State and local sales taxes.

The proposed levy will be considered by the Stallings Town Council, acting as the governing body of Stallings District S, at the following meeting:

| | |
|---|---|
| **Date:** | Monday, November 9, 2026 |
| **Time:** | 8:00 p.m. (or as soon as the Stallings Town Council Meeting has concluded) |
| **Location:** | Stallings Government Center |
| **Address:** | 321 Stallings Road<br>Stallings, NC 28104 |

The proposed effective date of the room occupancy tax is January 1, 2027, subject to adoption of the levy resolution and the requirements of Session Law 2023-144.

This notice is provided pursuant to Section 3.2(b)(4) of Session Law 2023-144, which requires not less than ten (10) days public notice before the governing body adopts a resolution levying the room occupancy tax.

**Town of Stallings**
**Governing Body of Stallings District S**

**MINUTES OF STALLINGS DISTRICT S MEETING**
**OF THE**
**TOWN OF STALLINGS, NORTH CAROLINA**

The Board of Stallings District S met for a regular meeting on April 14, 2025, at 9:25 p.m. at the Stallings Government Center, 321 Stallings Road, Stallings, North Carolina.

Those present were: Mayor Wyatt Dunn; Mayor Pro Tempore David Scholl; Council Members Steven Ayers, Graham Hall, Brad Richardson; and Laurie Wojtowicz.

Those absent were: Council Members Taylor-Rae Drake.

Staff present were: Alex Sewell, Town Manager; Erinn Nichols, Assistant Town Manager/Town Clerk

1. Call the Meeting to Order

Mayor Dunn called the meeting to order.

2. Resolution Calling for an Advisory Referendum on the Question of whether to Levy a Room Occupancy Tax and Notification to the Union County Board of Elections

Board Member Scholl made the motion to approve the *Resolution Calling for an Advisory Referendum on the Question of whether to Levy a Room Occupancy Tax and Notification to the Union County Board of Elections*. The motion was seconded by Board Member Hall and passed unanimously. The *Resolution Calling for an Advisory Referendum on the Question of whether to Levy a Room Occupancy Tax and Notification to the Union County Board of Elections* is attached to these minutes and therefore incorporated herein.

3. Adjournment

Board Member Richardson moved to adjourn the meeting, seconded by Board Member Ayers, and the motion received unanimous support. The meeting was adjourned at 9:27 p.m.

Approved on _____, 2026.

_____ _____

Wyatt Dunn, Mayor Erinn E. Nichols, Town Clerk

Approved as to form:

_____

Cox Law Firm, PLLC

DRAFT

**MINUTES OF STALLINGS DISTRICT S MEETING**
**OF THE**
**TOWN OF STALLINGS, NORTH CAROLINA**

The Board of Stallings District S met for a regular meeting on April 13, 2026, at 9:25 p.m. at the Stallings Government Center, 321 Stallings Road, Stallings, North Carolina.

Those present were Mayor David Scholl; Mayor Pro Tempore Brad Richardson; Council Members Steven Ayers, Mike Couzens, Graham Hall, Jon Van de Riet, and Laurie Wojtowicz.

Staff present were: Alex Sewell, Town Manager; Erinn Nichols, Assistant Town Manager/Town Clerk; Jessie Williams, Finance Officer; and Melanie Cox, Town Attorney.

1. Call the Meeting to Order

Mayor Scholl called the meeting to order.

2. Interlocal Agreement with Union County for the Collection of Occupancy Tax

Town Attorney Cox explained the County agreed to collect the Occupancy Tax on behalf of the Town as it did the other tax collections for the Town.

Board Member Richardson made the motion to approve the Interlocal Agreement with Union County for the Collection of Occupancy Tax which was seconded by Board Member Hall. The motion was passed unanimously by Board.

3. Resolution Establishing the Stallings District S Tourism Authority Draft Discussion

Town Attorney Cox explained that in order to establish Stallings District S Tourism Authority, the Board would need to appoint a Council Member, a Staff Member and a community member of the hotel industry. Council held consensus to appoint Council Member Hall to the authority. Board Member Hall would identify a community member of the hotel industry who would also serve.

4. Adjournment

Board Member Hall moved to adjourn the meeting, seconded by Board Member Couzens, and the motion received unanimous support. The meeting was adjourned at 9:32 p.m.

Approved on _____, 2026.

_____ _____

David Scholl, Mayor Erinn E. Nichols, Town Clerk

Approved as to form:

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Cox Law Firm, PLLC



DRAFT

# Resolution Levying a Room Occupancy Tax

A RESOLUTION OF THE GOVERNING BODY OF STALLINGS DISTRICT S LEVYING A ROOM OCCUPANCY TAX PURSUANT TO SESSION LAW 2023-144, PART III

WHEREAS, Session Law 2023-144, Part III created Stallings District S as a taxing district consisting only of that portion of the Town of Stallings located within Union County, with the Stallings Town Council serving ex officio as the governing body of the District;

WHEREAS, Section 3.2 of Session Law 2023-144 authorizes the governing body, following satisfaction of the required referendum conditions, to levy a room occupancy tax of up to five percent (5%) of gross receipts derived from the rental of accommodations within Stallings District S that are subject to State sales tax;

WHEREAS, the required referendum was held on _____, and a majority of those voting approved a room occupancy tax in an amount up to five percent (5%);

WHEREAS, the governing body provided not less than ten (10) days public notice of the proposed levy, with notice provided on October 24, 2026; and

WHEREAS, the governing body finds it appropriate to levy the tax and establish an effective date consistent with Session Law 2023-144.

**NOW, THEREFORE, BE IT RESOLVED by the governing body of Stallings District S as follows:**

**1. Levy.** A room occupancy tax of five percent (5%) is hereby levied on the gross receipts derived from the rental of an accommodation within Stallings District S that is subject to the sales tax imposed by the State under G.S. 105-164.4(a)(3).

**2. Effective Date.** The tax shall become effective on January 1, 2027. The effective date shall be the first day of a calendar month and shall not be earlier than the first day of the second month after adoption of this resolution.

**3. Administration and Collection.** Pursuant to the Interlocal Occupancy Tax Billing and Collection Agreement between Stallings District S and Union County, Union County, through its Tax Administrator, shall administer and collect the District occupancy tax and associated penalties beginning Jan. 1, 2027. The County Tax Administrator is designated as a representative of the District Finance Officer for these collection functions. The District remains the taxing entity.

**4. County Remittance and Net Proceeds.** Union County shall remit the District share of occupancy taxes and associated penalties by electronic funds transfer on or before the tenth (10th) day of the month following collection and shall provide the monthly collection report on or before the fifteenth (15th) day. The District shall compensate the County at the contractual rate of one and one-quarter percent (1.25%) of total

occupancy taxes and associated penalties collected. The District Finance Officer shall account for collection costs and determine net proceeds in accordance with applicable law before the required quarterly remittance to the Authority.

**5. Restricted Use.** Occupancy tax proceeds shall be used only as authorized by applicable law and for the direct benefit of Stallings District S.

**6. Administrative Authority.** The Finance Officer, Town Clerk, Town Manager, and other appropriate officials are authorized to take administrative actions reasonably necessary to implement this resolution, consistent with applicable law.

**7. Creation of TDA.** Concurrently with this levy, the governing body shall adopt a resolution creating the Stallings District S Tourism Development Authority as required by Section 3.3 of Session Law 2023-144.

**ADOPTED this 9th day of November, 2026.**

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David School, Stallings Mayor / Presiding Officer, Governing Body of Stallings District S

_____

Erinn Nichols, Stallings Town Clerk / Clerk to Stallings District S

Approved as to form:

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Melanie Cox, Cox Law Firm

# Resolution Creating the Stallings District S Tourism Development Authority

A RESOLUTION CREATING THE STALLINGS DISTRICT S TOURISM DEVELOPMENT AUTHORITY

WHEREAS, the governing body of Stallings District S has adopted a resolution levying a room occupancy tax pursuant to Session Law 2023-144, Part III;

WHEREAS, Section 3.3(a) requires the governing body, when levying the tax, to create the Stallings District S Tourism Development Authority, which shall be a public authority under the Local Government Budget and Fiscal Control Act; and

WHEREAS, the governing body desires to establish the Authority's membership and operating framework in compliance with the enabling act.

**NOW, THEREFORE, BE IT RESOLVED by the governing body of Stallings District S:**

**1. Creation and Name.** The Stallings District S Tourism Development Authority (the "Authority") is hereby created as a public authority under the Local Government Budget and Fiscal Control Act.

**2. Purpose. The Authority shall receive from Stallings District S and expend the net proceeds of the Stallings District S room occupancy tax solely for purposes authorized by Session Law 2023-144 and other applicable law. Union County serves as the District collection agent under a separate interlocal agreement and is not part of the Authority.**

**3. Membership.** The Authority shall consist of three members appointed by the governing body. At least one-third of the members shall be individuals affiliated with businesses that collect the occupancy tax in Stallings District S, and at least one-half shall be individuals currently active in the promotion of travel and tourism in Stallings District S. A member may satisfy more than one statutory qualification if legally permissible.

**4. Terms.** Initial appointments shall be staggered. Thereafter, members shall serve terms of two years and until their successors are appointed and qualified, subject to applicable law.

**5. Vacancies.** A vacancy shall be filled by the governing body for the remainder of the unexpired term. Any replacement shall preserve the statutory membership composition.

**6. Chair.** The governing body shall designate one member of the Authority as Chair, as required by the enabling act.

**7. Compensation.** Non-Stallings employees/non-Stallings Council Members shall serve at compensation of $50 per meeting, subject to applicable law. Reimbursement of authorized expenses shall follow adopted policy and budget authority.

**8. Meetings and Procedure.** The Authority shall meet at the call of the Chair and shall adopt rules of procedure governing its meetings. Meetings and records shall comply with applicable North Carolina open meetings and public records laws.

**9. Finance Officer.** The finance officer for Stallings District S shall serve ex officio as finance officer of the Authority, as provided by Session Law 2023-144.

**10. Chapter 159 Compliance.** The Authority shall comply with the Local Government Budget and Fiscal Control Act, including applicable budget, accounting, preaudit, disbursement, investment, reporting, and annual audit requirements.

**11. Separate Administration.** The Authority shall obtain and use its own EIN and maintain financial records and accounts appropriate to its status as a public authority, subject to advice from the Finance Officer, auditor, Town Attorney, and Local Government Commission.

**12. Reports.** The Authority shall report quarterly and at the close of each fiscal year to the governing body of Stallings District S on receipts and expenditures in the detail required by the governing body and enabling act.

**13. Effective Date.** This resolution is effective upon adoption.

**ADOPTED this 9th day of November, 2026.**

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David Scholl, Stallings Mayor / Presiding Officer, Governing Body of Stallings District S

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Erinn Nichols, Stallings Town Clerk / Clerk to Stallings District S

Approved as to form:

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Melanie Cox, Cox Law Firm

# TDA Appointment and Membership Document

## Membership Structure

| Seat | Appointee | Term | Tax-Collector Affiliation? | Active in Tourism Promotion? |
|---|---|---|---|---|
| 1 | Council Member Graham Hall | Nov. 2026 – Dec. 2027 | No | Yes |
| 2 | Town Manager Alex Sewell | Nov. 2026 – Dec. 2028 | No | Yes |
| 3 | Vinay Patel, Owner of the Quality Inn | Nov. 2026 – Dec. 2028 | Yes | Yes |

At all times, at least one-third of members must be affiliated with businesses that collect the tax in the district, and at least one-half must be currently active in promoting travel and tourism in the district.

## Appointment Resolution

BE IT RESOLVED that the governing body of Stallings District S appoints the individuals identified above to the Stallings District S Tourism Development Authority for the terms stated, subject to the qualifications and requirements of Session Law 2023-144 and the resolution creating the Authority.

BE IT FURTHER RESOLVED that Council Member Graham Hall is designated Chair of the Authority pursuant to Section 3.3(a) of Session Law 2023-144.

The Clerk is directed to maintain the appointment record, terms, and qualification categories and to notify the governing body before any appointment or vacancy would cause the Authority to fall below the statutory composition requirements.

**ADOPTED this 9th day of November, 2026.**

_____

David Scholl, Stallings Mayor / Presiding Officer, Governing Body of Stallings District S

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Erinn Nichols, Stallings Town Clerk / Clerk to Stallings District S

Approved as to form:

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Melanie Cox, Cox Law Firm