

**SUBJECT:**

**Resolution Memorializing the Board of  
Commissioners Intent to Distribute HOST  
Capital Funds to Municipalities.**

**MEETING DATE:**

February 20, 2024

**SUBMITTED BY:**

Geoff Morton

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**SUGGESTED ACTION:**

Consider a resolution that memorializes the Board of Commissioners intent to coordinate and distribute HOST capital funds to the County's participating municipalities.

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**FACTS AND ISSUES:**

On February 6, 2024, the Board of Commissioners approved a resolution requesting that the local legislative delegation introduce legislation to authorize a referendum to be called for the citizens to vote on whether to implement a HOST within Cherokee County.

If the HOST is approved by the local legislative delegation, as well as approved by the voters of the County, the Board of Commissioners wish to memorialize its intent to coordinate with the participating municipalities (or cities) on a distribution method for the capital outlay project portion of any HOST collections that may occur in the future. Any such distributions shall be agreed upon by the parties and memorialized via an intergovernmental agreement.

The implementation of a HOST in Cherokee County will provide property tax relief to homeowners while also providing an alternative revenue stream to fund needed capital outlay projects within the County and its cities.

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**ATTACHMENTS:**

[2024-02-08 - Resolution - HOST - Capital Outlay Projects - Distribution w Cities.pdf](#)

[Resolution 2024-R-022, Request Local Delegation for Referendum of Homestead Option Sales and Use Tax, February 6, 2024.pdf](#)