

## **RESOLUTION 26-06**

### **RESOLUTION OPPOSING STATE LEGISLATION THAT LIMITS LOCAL PROPERTY TAX AUTHORITY AND THREATENS CORE PUBLIC SERVICES**

**WHEREAS**, The Town of Shallotte is committed to providing essential public services and maintaining a high quality of life for its residents, including police protection, parks and recreation, street maintenance, and community amenities; and

**WHEREAS**, Local governments in North Carolina rely primarily on property tax revenue as their most stable and locally controlled funding source to provide essential services to residents and businesses; and

**WHEREAS**, Unlike enterprise services funded through user fees, general government services rely almost entirely on property tax revenue, making them especially vulnerable to any restrictions on that revenue source; and

**WHEREAS**, Proposed legislation would impose limits on the growth of local property tax revenues, including levy limits and requirements for voter approval to exceed those limits; and

**WHEREAS**, Such limitations would significantly restrict the ability of local governments to maintain service levels, respond to growth, and plan responsibly for the future, particularly in communities experiencing continued population increases; and

**WHEREAS**, Public safety services, especially law enforcement, represent one of the most critical and resource-intensive responsibilities of local government, requiring consistent and predictable funding to ensure adequate staffing, training, and response capabilities; and

**WHEREAS**, Imposing rigid caps on property tax revenue would force local governments into a reactive financial posture, resulting in delayed investments, reduced service levels, and increased long-term costs to residents; and

**WHEREAS**, Requiring voter referenda to exceed arbitrary revenue limits would introduce uncertainty and delay into the funding of essential services that must be maintained without interruption; and

**WHEREAS**, Local elected officials are directly accountable to their residents and are best positioned to make informed decisions regarding taxation and service levels based on community needs; and

**NOW, THEREFORE, BE IT RESOLVED THAT:**

1. The Town of Shallotte strongly opposes any state legislation that limits local property tax authority, including levy limits, revenue caps, or mandatory voter referenda to exceed such limits;
2. The Town affirms that property tax flexibility is essential to funding core public services, including law enforcement and community amenities that directly impact residents' daily lives;
3. The Town urges the North Carolina General Assembly to reject any legislation that would undermine the ability of municipalities to fund essential services;
4. The Town further urges state leaders to recognize that limiting property tax revenues will not reduce the need for services, but will reduce the ability to provide them effectively;
5. The Town calls for the preservation of local control and accountability, allowing locally elected officials to make responsible fiscal decisions based on the needs of their communities;
6. The Town Clerk is directed to transmit this resolution to:
  - o Members of the North Carolina General Assembly representing Brunswick County,
  - o Leadership of the North Carolina General Assembly,
  - o The North Carolina Association of County Commissioners, and
  - o The North Carolina League of Municipalities.

**ADOPTED this \_\_\_ day of \_\_\_\_\_, 2026.**

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**Art Dornfeld, Mayor**

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**Natalie Goins, Town Clerk**