



# Town of Southern Shores

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

Resolution # 2026.04.xx

**WHEREAS**, The Town of Southern Shores is committed to providing essential public services and maintaining a high quality of life for its residents, including police and fire protection, ocean rescue, street maintenance, and community services; 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 and fire protection, 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 Southern Shores 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, fire protection, ocean rescue, street maintenance and community services 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 Dare County,
  - o Leadership of the North Carolina General Assembly,
  - o The North Carolina League of Municipalities.

ADOPTED this 14 day of April, 2026.

SEAL

\_\_\_\_\_  
Elizabeth Morey, Mayor

Attest:

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Sheila Kane, Town Clerk