

RESOLUTION IN SUPPORT OF COUNTY PROPERTY TAX FLEXIBILITY

WHEREAS, the Union County Board of Commissioners affirms that the level of government closest to the people is best equipped to make decisions that directly impact their daily lives; and

WHEREAS, Union County is committed to providing essential public services and maintaining a high quality of life for its residents, including public safety, emergency medical services, public health, social services, and support for public education; and

WHEREAS, Union County exercises strong fiscal responsibility by consistently maintaining a tax rate in the lower third portion of the entire state and is committed to upholding the same level of fiscal discipline and frugality; and

WHEREAS, property tax revenues in Union County serve as the most stable and locally controlled funding source for these essential services and are critical to maintaining service levels and meeting the needs of Union County residents; and

WHEREAS, the residents of Union County directly elect their representatives to the Union County Board of Commissioners, ensuring accountability to the citizens they serve through regular elections and public engagement; and

WHEREAS, property tax decisions made at the local level allow elected officials to respond to the unique needs, growth patterns, and economic conditions of their communities, and a one-size-fits-all statewide approach does not adequately reflect those differences; and

WHEREAS, Union County recognizes the importance of responsible and targeted property tax relief, particularly for:

- Senior citizens on fixed incomes,
- Individuals who are 100% disabled, and
- Veterans who are 100% disabled because of their service to the United States; and

WHEREAS, targeted relief for those most in need represents a more effective and fiscally responsible approach than broad, inflexible limitations that may restrict a county's ability to provide essential services; and

WHEREAS, Union County and similarly situated communities are experiencing continually increasing demands on public infrastructure, schools, emergency services, and public safety resources; and

WHEREAS, new growth should contribute to the cost of the infrastructure and public services it requires, rather than placing that burden solely on existing taxpayers; and

WHEREAS, the State of North Carolina currently limits the ability of local governments to implement developer impact fees, restricting a key tool for responsible growth management; and

WHEREAS, Union County and other counties throughout the State have experienced unfunded mandates from State and Federal governments that place the obligation to provide additional services and impose additional costs for the same services on County residents without predictable engagement or justification; and

WHEREAS, the citizens of North Carolina should be given the opportunity to vote on whether to authorize local governments to utilize developer impact fees as a fair and transparent funding mechanism; and

WHEREAS, proposals to impose statewide limitations on property tax revenues, including levy caps, revenue caps, or mandatory referenda, risk limiting the ability of local governments to respond effectively to community needs and may shift decision-making authority away from locally elected officials;

NOW, THEREFORE, BE IT RESOLVED THAT:

- a) The Union County Board of Commissioners affirms its strong support for maintaining local control over property tax decisions, with accountability resting directly with the voters of Union County;
- b) The Board of Commissioners supports targeted property tax relief measures for seniors, 100% disabled individuals, and 100% disabled veterans, ensuring assistance is directed to those most in need;
- c) The Board of Commissioners opposes one-size-fits-all statewide limitations that fail to account for the diverse needs and growth patterns of North Carolina's counties and municipalities;
- d) The Board of Commissioners strongly urges the North Carolina General Assembly to place before the voters of North Carolina a constitutional referendum authorizing local governments to implement developer impact fees;
- e) The Board of Commissioners further affirms that developer impact fees represent a fair, conservative, and fiscally responsible approach to ensuring that growth helps pay for growth, rather than shifting those costs onto existing residents;
- f) The Board of Commissioners emphasizes that local governments should be entrusted with flexibility, subject to voter approval, to utilize impact fees as a tool to fund infrastructure, public safety, and essential services tied directly to new development;
- g) The Board of Commissioners affirms that responsible fiscal stewardship is best achieved at the local level, where elected officials are directly accountable to their constituents through the electoral process;

- h) The Board of Commissioners urges state leaders to focus on solutions that balance taxpayer protections with the practical need to fund critical public services, while preserving local authority and flexibility;
- i) The Clerk to the Board of Commissioners is authorized to transmit this resolution to:
 - a. Members of the North Carolina General Assembly representing Union County,
 - b. Leadership of the North Carolina General Assembly, and
 - c. The North Carolina Association of County Commissioners.

ADOPTED this ___ day of _____, 2026.

ATTEST:

Lynn G. West, Clerk of the Board

Brian W. Helms, Chair