



**RES 14-26**  
**RESOLUTION OPPOSING STATE LEGISLATION**  
**THAT LIMITS LOCAL PROPERTY TAX AUTHORITY AND**  
**THREATENS CORE PUBLIC SERVICES**

**WHEREAS**, Section 2 of Article V of the North Carolina Constitution states, in part, that "The General Assembly shall not authorize any county, city or town, special district, or other unit of local government to levy taxes on property, except for purposes authorized by general law uniformly applicable throughout the State, unless the tax is approved by a majority of the qualified voters of the unit who vote thereon," and

**WHEREAS**, the City of Statesville property tax revenues help to fund City operations for the safety and welfare of our citizens, including every police officer dispatch, every fire fighter call for assistance, and public safety equipment such as police and fire vehicles, radios, and gear that protects them while they protect our citizens; and

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

**WHEREAS**, the City of Statesville revenue from property taxes as a percentage of general revenues in Fiscal Year 2024/2025 is 48%; 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, including the City of Statesville, 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 City of Statesville 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 City 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 City urges the North Carolina General Assembly to reject any legislation that would undermine the ability of municipalities to fund essential services;

4. The City 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 City supports the current property tax revenue program outlined by the Constitution of the State of North Carolina, which places ultimate authority with a municipality's citizens on property tax rate changes;
6. The City Clerk is directed to transmit this resolution to:
  - o Members of the North Carolina General Assembly representing Iredell County,
  - o Leadership of the North Carolina General Assembly,
  - o The North Carolina League of Municipalities.

**ADOPTED this 13th day of April, 2026.**

CITY OF STATESVILLE

  
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J. Douglas Hendrix, Mayor



ATTEST:

  
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Emily Kurfees, City Clerk