



Gaston County

Gaston County
Board of Commissioners
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Board of Commissioners

Board Action

File #: 26-229

Commissioner Hovis - BOC - Legislative Request: Resolution Opposing Modification to County Property Tax Authority

STAFF CONTACT

Justin Amos - County Manager's Office - 704-866-3116

BUDGET IMPACT

N/A

BACKGROUND

North Carolina lawmakers are advancing a proposed constitutional amendment (backed by House Bill 1089) that would restrict local government property tax levies. The measure is moving through the legislature and could appear on the November 2026 ballot, shifting authority over local revenue caps from county officials to the state legislature. This amendment would restrict the amount of taxes received which can directly impact the quantity and quality of public services provided to taxpaying citizens.

The North Carolina Association of County Commissioners has urged counties in North Carolina to oppose this bill as its impacts threaten core public services.

POLICY IMPACT

N/A

ATTACHMENTS

Resolution

DO NOT TYPE BELOW THIS LINE

I, Donna S. Buff, Clerk to the County Commission, do hereby certify that the above is a true and correct copy of action taken by the Board of Commissioners as follows:

NO.	DATE	M1	M2	JBailey	CBrown	CCloninger	AFraley	BHovis	TKelgher	SShehan	Vote
2026-188	05/26/2026	BH	SS	A	A	AB	A	A	AB	A	U

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**RESOLUTION TITLE: GASTON COUNTY BOARD OF COMMISSIONERS
LEGISLATIVE REQUEST: RESOLUTION OPPOSING
MODIFICATION TO COUNTY PROPERTY TAX AUTHORITY**

- WHEREAS, county governments are constitutionally and statutorily charged with providing essential public services, including, but not limited to, public safety, emergency response, education, infrastructure, public health, and social services; and,
- WHEREAS, property taxes constitute a primary, stable, and locally controlled source of revenue necessary to fund these essential county services and to meet both ongoing operational needs and long-term capital obligations; and,
- WHEREAS, the authority to levy, assess, and adjust property taxes allows county governments to respond responsibly to changing economic conditions, population growth, service demands, emergencies, and state or federal mandates; and,
- WHEREAS, counties follow transparent procedures prior to any tax changes by presenting annual budgets on a strict schedule, hosting open meetings for citizen input and questions, and submitting public bonds for voter consideration; and,
- WHEREAS, proposals to modify, limit, cap, freeze, or otherwise restrict county property tax authority — whether through constitutional amendment, statutory change, or administrative action — may reduce local flexibility, undermine fiscal stability, and shift costs to less stable revenue sources; and,
- WHEREAS, such modifications may result in unintended consequences, including service reductions, delayed infrastructure investment, increased fees, and inequitable impacts on residents; and,
- WHEREAS, county governments are best positioned to balance fiscal responsibility with service delivery, accountability, and responsiveness to local needs through transparent budgeting and elected representation.

NOW, THEREFORE, BE IT RESOLVED that the Gaston County Board of Commissioners supports the current property tax authority in North Carolina, which enables counties to manage property tax rates within established statutory limits.

BE IT FURTHER RESOLVED that the Gaston County Board of Commissioners formally opposes any constitutional amendment that would restrict, cap, reduce, or otherwise limit county property tax authority.

BE IT FURTHER RESOLVED that copies of this Resolution be forwarded to the Local Legislative Delegation to the North Carolina General Assembly and the North Carolina Association of County Commissioners.

Adopted this the 26th day of May, 2026.

DO NOT TYPE BELOW THIS LINE

I, Donna S. Buff, Clerk to the County Commission, do hereby certify that the above is a true and correct copy of action taken by the Board of Commissioners as follows:

Donna S. Buff

NO.	DATE	M1	M2	JBailey	CBrown	CCloninger	AFralely	BHovis	TKelgher	SShehan	Vote
2026-188	05/26/2026	BH	SS	A	A	AB	A	A	AB	A	U

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