MEMORANDUM

TO: Mayor and Town Council

FROM: Mark E. Biberdorf, Town Manager MEB

COPY TO: Heather Taylor, Assistant Town Manager

DATE: April 1, 2026

SUBJECT: Resolution Opposing State Legislation Limiting Local Tax Authority

Recently I shared some information from the North Carolina League of Municipalities about an initiative underway to limit local government authority to raise property taxes. The North Carolina General Assembly has established a House Select Committee on Property Tax Reduction and Reform with the purpose of identifying ways to limit property tax increases. They are presently recommending that a referendum be placed on the ballot for this fall that would give the General Assembly specific authority to restrict property tax increases that are enacted by local governments.

Local governments across the state are letting their legislators know about the potential impacts of placing limits on their authority to establish property tax levels for their communities. As such, resolutions are being sent to their legislators and other members of the General Assembly to urge them not to pass legislation that would put this issue to a referendum. I have attached a similar resolution for your consideration.

I will be prepared to discuss this issue in further depth at the Agenda Review meeting. If you should have any questions in advance of the meeting, please let me know.

MEB/meb

Attachment