RESOLUTION NO. _____

**A Resolution of the Buncombe County Board of Commissioners Opposing Proposed Constitutional Amendments That Could Limit Local Fiscal Flexibility**

WHEREAS, the Buncombe County Board of Commissioners (herein "Board") is committed to responsible fiscal management, careful stewardship of taxpayer dollars, and the effective delivery of essential public services; and

WHEREAS, county governments are charged by state law with providing and supporting essential public services, including public safety, emergency response, public education, infrastructure, public health, and human services; and

WHEREAS, property taxes constitute a primary, stable, and locally controlled source of revenue necessary to fund county services, meet ongoing operational needs, and fulfill long-term capital obligations; and

WHEREAS, the authority to levy and adjust property taxes allows county governments to respond responsibly to changing economic conditions, population growth, service demands, emergencies, and state and federal requirements; and

WHEREAS, county governments make tax and spending decisions through established public budget processes, including public meetings, opportunities for resident input, and elected officials who are accountable to the communities they serve; and

WHEREAS, Buncombe County must balance these responsibilities with the financial pressures facing residents, including housing costs, inflation, and the continuing recovery and resilience needs following Tropical Storm Helene; and

WHEREAS, proposals to restrict county property-tax authority could reduce local fiscal flexibility, undermine long-term budget planning, and shift pressure toward less stable revenue sources; and

WHEREAS, when local revenue options are constrained, counties may face difficult choices among maintaining essential services, deferring infrastructure investments, reducing expenditures, or increasing fees and charges; and

WHEREAS, such restrictions may have unintended consequences, including reductions in services, deferred infrastructure investments, increased fees and charges, and inequitable impacts on residents; and

WHEREAS, sales taxes and certain fees and charges may represent a greater share of household resources for lower-income residents, working families, and older

adults living on fixed incomes, raising concerns about the distribution of costs if governments rely more heavily on these alternatives; and

WHEREAS, Buncombe County's experience with Tropical Storm Helene demonstrates the importance of maintaining the capacity to respond to extraordinary circumstances, sustain essential services, make necessary investments, and address recovery needs that may extend over many years; and

WHEREAS, the Board believes that sound tax policy should preserve appropriate flexibility for state and local governments to respond to changing needs and circumstances while maintaining accountability to taxpayers; and

WHEREAS, county governments are well positioned to balance fiscal responsibility with service delivery, accountability, and responsiveness to local needs through transparent budgeting and elected representation; and

WHEREAS, sound tax policy should consider both the immediate effects on taxpayers and the long-term ability of state and local governments to meet their obligations and serve their communities.

NOW, THEREFORE, BE IT RESOLVED that the Board supports the current property tax authority in North Carolina, which enables counties to manage property tax rates within established statutory limits; and

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

ADOPTED this the 20th day of October, 2026.

ATTEST

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Sarah Gross, Clerk

BOARD OF COMMISSIONERS FOR THE COUNTY OF BUNCOMBE

By: _____
Amanda Edwards, Chair

APPROVED AS TO FORM

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Curtis W. Euler, County Attorney