



AGENDA ITEM REPORT

Forsyth County

MEETING DATE: April 16, 2026

**CONTRACT
NUMBER:**

**STAFF
CONTACT:**

DEPARTMENT:

SUBJECT: RESOLUTION OPPOSING MODIFICATIONS TO COUNTY PROPERTY TAX
AUTHORITY

ATTACHMENTS: [Resolution-2026-1937 - opposing modifications to property tax authority - Pdf](#)

RESOLUTION OPPOSING MODIFICATIONS 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;

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;

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;

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;

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;

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 Forsyth County Board of Commissioners supports the current property tax revenue program in North Carolina, which enables counties to manage property tax rates within sensible limits; and

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

Adopted this 16th day of April 2026.