



COUNTY COMMISSIONERS

Amanda Robertson, Chair
Franklin Gomez Flores, Vice Chair
David Delaney
Karen Howard
Katie Kenlan

COUNTY MANAGER: Bryan Thompson

**Resolution of the Chatham County Board of Commissioners
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; 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; and

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

Adopted this 20th day of April, 2026.

Amanda Robertson, Chair

ATTEST:

Jenifer K Johnson, Clerk to the Board

Integrity – Respect – Collaboration – Community – Equity – Service – Accountability