

NCACC Taxation and Finance Guiding Principles

As adopted by NCACC Membership on Jan. 10, 2019

- The county revenue base should be broad and balanced, with authority to raise revenues from various sources, rather than being overly reliant on any single revenue source or overly burdensome on any 1 group of taxpayers.
- The Association opposes the redistribution of existing revenues; distribution of new tax sources should assess local needs, local funding efforts, and local funding capability.
- Any restructuring of county responsibilities should include restructuring of local revenue sources to meet those responsibilities.
- Counties should have the authority to generate optional revenues to meet public service needs, while being responsive to economic change.
- If statewide policy objectives result in reductions in local tax bases, the Legislature should reimburse county and municipal losses from State sources.
- Existing local revenue base exemptions and exclusions should be evaluated to see whether they have achieved the intended tax policy objectives. New or extended exemptions and exclusions should include a "sunset" date in their authorizing legislation.
- The Association opposes unfunded mandates and shifts of state responsibilities to counties.