

TABLE 60. TAX LEVIES OF LOCAL GOVERNMENTS BY TYPE OF TAX
 (Reflects amounts allocated to local governments; includes allocated amounts retained by the State due to budgetary shortfall)

Fiscal year	County levies						Municipal levies						District and township (general property tax only) [\$]	Total [\$]
	General property tax [\$]	License, local land transfer, occupancy, and "meals" taxes* [\$]	Excise stamp tax on conveyances* [\$]	Sales taxes [\$]	Scrap tire, white goods, intangibles, beverage, utility, telecommunications, and video programming taxes [\$]	Total county [\$]	General property tax [\$]	License, occupancy, and "meals" taxes* [\$]	Sales taxes [\$]	Utility, intangibles, beverage, telecommunications, and video programming taxes [\$]	Total municipal [\$]			
1992-93...	1,927,935,412	9,933,043	15,642,784	677,574,326	76,328,292 a,b	2,707,413,857	750,523,254	40,740,049	282,279,005	161,803,333 a,b	1,235,345,641	104,742,797	4,047,502,295	
1993-94...	2,130,274,181	10,349,044	17,823,863	740,206,568	78,841,075 a	2,977,494,731	780,346,043	43,674,739	300,347,699	161,244,291 a	1,285,612,772	98,366,683	4,361,474,186	
1994-95...	2,305,623,266	68,437,849	19,572,856	815,452,168	86,428,063 a	3,295,514,202	848,314,079	50,084,399	325,767,425	160,226,082 a	1,384,391,985	114,030,080	4,793,936,267	
1995-96...	2,392,106,387	76,866,247	20,576,251	875,853,330	20,355,458 c	3,385,757,673	883,712,276	58,924,838	356,085,553	150,284,675 c	1,449,007,342	120,544,405	4,955,309,420	
1996-97...	2,498,859,842	85,067,925	22,899,557	933,026,993	21,109,509	3,560,963,826	984,354,915	62,722,215	381,966,115	163,146,820	1,592,190,065	137,338,605	5,290,492,496	
1997-98...	2,685,002,448	93,260,309	25,966,185	975,311,298	20,930,461	3,800,470,701	1,066,216,638	67,553,001	414,839,977	166,706,322	1,715,315,938	148,548,852	5,664,335,491	
1998-99...	2,856,825,130	103,851,778	30,311,638	1,055,016,377	19,450,697	4,065,455,620	1,136,153,802	73,339,430	450,280,907	176,342,759	1,836,116,898	157,015,030	6,058,587,548	
1999-00...	3,147,434,098	115,254,628	34,787,017	1,097,105,681	17,531,252	4,412,112,677	1,224,773,823	81,934,669	478,304,748	194,134,804	1,979,148,044	166,556,623	6,557,817,344	
2000-01...	3,377,402,521	124,536,718	35,951,673	1,163,889,269	18,362,401	4,720,142,581	1,318,265,598	81,536,019	505,068,725	210,443,448	2,115,313,790	181,650,186	7,017,106,557	
2001-02...	3,725,354,797	130,021,915	35,350,847	1,136,992,581	19,637,029 d	5,047,357,169	1,415,585,819	96,543,955	485,077,618	204,408,373 d	2,201,615,765	217,381,995	7,466,354,929	
2002-03...	3,911,185,715	138,687,645	37,311,800	1,210,049,442	19,980,190	5,317,214,792	1,500,740,927	100,781,369	507,785,688	222,207,611	2,331,515,595	229,320,412	7,878,050,799	
2003-04...	4,079,664,638	151,820,703	41,595,069	1,518,120,637 e	20,819,367	5,812,020,414	1,541,567,914	108,773,951	631,533,355 e	223,756,410	2,505,631,630	243,813,926	8,561,465,970	
2004-05...	4,326,784,544	162,625,935	46,120,495	1,612,307,051 e	22,239,587	6,170,077,612	1,663,373,084	115,224,250	664,024,290 e	231,410,684	2,674,032,308	261,001,236	9,105,111,156	
2005-06...	4,669,143,970	179,950,496	63,968,526	1,706,015,878 e	22,646,065	6,641,724,934	1,751,740,005	127,425,351	707,414,176 e	236,148,026	2,822,727,559	290,952,201	9,755,404,694	
2006-07...	4,991,684,716	193,017,164	76,401,505	1,852,034,680 e	28,381,533 f,g	7,141,519,598	1,920,777,704	141,535,918	766,016,905 e	265,296,659 g	3,093,627,186	276,566,962	10,511,713,747	

Detail may not add to totals due to rounding. Refer to *Tables 62, 64, and 75* for details of county levies and to *Tables 62, 65, and 76* for details of municipal levies.

The table summarizes various tax levies applicable to local governments without regard to the governmental entity responsible for authorizing or administering the tax. County, district and township, and municipal property taxes are set by the respective local government jurisdictions; some levies are authorized by the General Assembly with optional election of adoption by local governments, while other levies represent the local governments' statutory shares of taxes levied and administered by the State. Amounts of State aid (reimbursements paid to local governments for lost revenue) are not included.

The 2001 General Assembly enacted Article 44 (Third One-Half Cent Local Sales and Use Tax) authorizing counties to impose an additional 1/2% levy, setting July 1, 2003 as the earliest effective date of the levy. The 2002 General Assembly advanced the earliest effective date to December 1, 2002; counties imposed the additional 1/2% levy as follows: seventy-eight (78) effective December 1, 2002; eleven (11) effective January 1, 2003; and finally, eleven (11) effective July 1, 2003.

Special allocations to local governments for intangibles tax lost are not included. For fiscal years 1990-91 through 1994-95, the county and municipal shares of intangibles tax, beer and wine excise taxes, and utility franchise tax were distributed as appropriations from the State General Fund.

*License taxes, local land transfer taxes, occupancy taxes (beginning with 1994-95), meals taxes, and excise stamp tax on conveyances are collections reported by local governments for the preceding fiscal year.

a Amounts distributed to local governments were frozen at the level of distribution during 1990-91. The distributions are based on the following periods: intangibles tax collections made during fiscal year 1989-90; collections of beer and wine taxes during the period October 1, 1989, through September 30, 1990; and utility franchise taxes on gross receipts during the period April 1, 1990, through March 31, 1991.

b Amounts shown for 1992-93 are before a total reduction of \$4.4 million transferred to the Clean Water Revolving Loan and Grant Fund: the county share of beer and wine excise taxes was reduced by \$452,529, and the municipal share of beer and wine excise taxes was reduced by \$647,471; additionally, the municipal share of the utility franchise tax was reduced by \$3.3 million.

c The intangibles tax was repealed effective for taxable years beginning on or after January 1, 1995.

d Local governments did not receive the following amounts of the beer and wine excise tax due to budgetary shortfall: counties, \$10,141,027; municipalities, \$16,637,645. Municipalities received \$96,915,830 of \$178,065,964 of utility franchise tax proceeds as two quarters of distributions were retained by the State due to budgetary shortfall. Municipalities received \$9,704,764 in distribution proceeds from the telecommunications tax that became effective January 1, 2002; the distribution amount was based on tax collections for less than a full year due to the date of implementation.

e Amount shown excludes a "hold harmless distribution" :
 2003-04 counties, \$20,730,041; municipalities, \$18,102,442. 2005-06 counties, \$9,188,605; municipalities, \$11,211,914.
 2004-05 counties, \$14,855,944; municipalities, \$14,157,460. 2006-07 counties, \$4,021,523; municipalities, \$10,070,276.

f Legislation became effective authorizing counties with either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county to receive a share of the distributable proceeds of utility franchise, piped natural gas excise, and telecommunications taxes.

g Effective January 1, 2007, cable television franchise taxes paid by cable service providers to local governments were repealed; concurrently, legislation authorized a payment from the State to local governments as replacement for the taxing authority. G.S. 105-164.4I authorizes a quarterly distribution to counties and municipalities of portions of the State sales taxes imposed on telecommunications and video programming services. Due to the January 1, 2007 effective date of the legislation, local governments received a single quarterly distribution during fiscal year 2006-07. The initial distribution in June 2007 was based on tax collections for the quarter ended March 31, 2007.