

**TABLE 61. SUMMARY OF LOCAL GOVERNMENT TAX AND REIMBURSEMENT REVENUES BY TYPE**

Fiscal year	County revenues				Municipal revenues				District & township (general property tax only) [\$]	Total [\$]
	Locally levied taxes [\$]	Shares of State administered taxes [\$]	State aid (reimbursements for lost revenue) [\$]	Total [\$]	Locally levied taxes [\$]	Shares of State administered taxes (includes Powell Bill allocations) [\$]	State aid (reimbursements for lost revenue) [\$]	Total (includes Powell Bill allocations) [\$]		
1990-1991.....	2,309,365,228	76,917,853	148,049,073	2,534,332,154	992,040,037	244,382,845	60,373,124	1,296,796,006	108,907,245	3,940,035,405
1991-1992.....	2,473,210,703	76,406,316	162,861,163	2,712,478,182	1,046,500,741	238,462,268	75,099,666	1,360,062,675	97,360,081	4,169,900,938
1992-1993.....	2,631,085,565	75,875,763	163,341,100	2,870,302,428	1,073,542,308	246,074,236	75,124,803	1,394,741,347	104,742,797	4,369,786,572
1993-1994.....	2,898,653,656	78,841,075	163,519,100	3,141,013,831	1,124,368,481	253,425,634	74,592,945	1,452,387,060	98,366,683	4,691,767,574
1994-1995.....	3,209,086,139	86,428,063	164,104,232	3,459,618,434	1,224,165,903	260,000,616	74,007,813	1,558,174,332	114,030,080	5,131,822,846
1995-1996.....	3,365,402,215	20,355,458	232,420,321	3,618,177,994	1,298,722,667	255,210,391	101,023,652	1,654,956,710	120,544,405	5,393,679,109
1996-1997.....	3,539,854,317	21,109,509	232,331,440	3,793,295,266	1,429,043,245	273,584,549	101,112,544	1,803,740,338	137,338,605	5,734,374,209
1997-1998.....	3,779,540,240	20,930,461	232,710,565	4,033,181,266	1,548,609,616	283,024,353	103,480,305	1,935,114,274	148,548,852	6,116,844,392
1998-1999.....	4,046,004,923	19,450,697	232,373,022	4,297,828,642	1,659,774,139	299,610,929	103,808,487	2,063,193,555	152,582,497	6,513,604,694
1999-2000.....	4,394,581,424	17,531,252	230,052,765	4,642,165,442	1,785,013,240	319,801,895	103,391,217	2,208,206,352	166,556,623	7,016,928,417
2000-2001.....	4,701,780,180	18,362,401	166,576,739	4,886,719,320	1,904,870,342	343,625,267	71,780,200	2,320,275,809	181,682,855	7,388,677,984
2001-2002.....	5,027,720,140	9,496,003	224,574,490	5,261,790,633	1,997,207,392	242,059,024	100,978,740	2,340,245,156	217,381,995	7,819,417,784
2002-2003.....	5,297,234,599	19,980,190	-	5,317,214,789	2,109,307,984	352,441,742	-	2,461,749,726	229,320,412	8,008,284,927
2003-2004.....	5,791,201,047	20,819,367	20,730,041	5,832,750,455	2,281,875,220	344,482,451	18,102,442	2,644,460,113	243,813,926	8,721,024,494
2004-2005.....	6,147,822,269	22,239,587	14,855,944	6,184,917,800	2,443,031,872	366,716,223	14,157,460	2,823,905,554	251,819,611	9,260,642,965

Detail may not add to totals due to rounding.

The table reflects amounts actually paid to local governments; excluded are Federal Aid, Federal Revenue Sharing Grants, and any allocated amounts retained by the State to be deposited into special funds or due to budgetary shortfall.

**Locally levied taxes include:**

- County: general property tax, license, local land transfer, occupancy, meals taxes, excise stamp tax on conveyances, and sales and use taxes.
- Municipal: general property tax, license, occupancy, meals taxes, and sales and use taxes.

**Shares of State administered taxes include:**

- County: scrap tire, white goods, intangibles (including intangibles special allocations), and beverage taxes.
- Municipal: utility franchise, intangibles (including intangibles special allocations), beverage, telecommunications taxes, and the Powell Bill allocation of motor fuel taxes.

**Repeal of local reimbursements and revenue replacement option**

The 2001 General Assembly repealed local reimbursements effective July 1, 2003; the 2002 General Assembly advanced the date of the scheduled repeal to July 1, 2002. A new Article 44 of Subchapter VIII, Chapter 105 granted counties the authority to impose an additional 1/2% local sales and use tax to replace revenue lost due to repeal of the reimbursements, and provided for a transitional local government hold harmless distribution, G.S.105-521 (scheduled to sunset in 2012). Beginning with 2003-04, amounts shown for State aid (reimbursements for lost revenue) are the county and municipal receipts of the hold harmless distribution.