

**TABLE 61. 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 [\$]		
1993-94...	2,130,274,181	10,349,044	19,572,856	740,206,568	78,841,075 a	2,979,243,724	780,346,043	43,674,739	300,347,699	161,244,291 a	1,285,612,772	98,366,683	4,363,223,179
1994-95...	2,305,623,266	68,437,849	20,576,251	815,452,168	86,428,063 a	3,296,517,597	848,314,079	50,084,399	325,767,425	160,226,082 a	1,384,391,985	114,030,080	4,794,939,662
1995-96...	2,392,106,387	76,866,247	22,899,557	875,853,330	20,355,458 b	3,388,080,979	883,712,276	58,924,838	356,085,553	150,284,675 b	1,449,007,342	120,544,405	4,957,632,726
1996-97...	2,498,859,842	85,067,925	25,966,185	933,026,993	21,109,509	3,564,030,454	984,354,915	62,722,215	381,966,115	163,146,820	1,592,190,065	137,338,605	5,293,559,124
1997-98...	2,685,002,448	93,260,309	30,311,638	975,311,298	20,930,461	3,804,816,154	1,066,216,638	67,553,001	414,839,977	166,706,322	1,715,315,938	148,548,852	5,668,680,944
1998-99...	2,856,825,130	103,851,778	34,787,017	1,055,016,377	19,450,697	4,069,930,999	1,136,153,802	73,339,430	450,280,907	176,342,759	1,836,116,898	157,015,030	6,063,062,928
1999-00...	3,147,434,098	115,254,628	35,951,673	1,097,105,681	17,531,252	4,413,277,332	1,224,773,823	81,934,669	478,304,748	194,134,804	1,979,148,044	166,556,623	6,558,981,998
2000-01...	3,377,402,521	124,536,718	35,350,847	1,163,889,269	18,362,401	4,719,541,755	1,318,265,598	81,536,019	505,068,725	210,443,448	2,115,313,790	181,650,186	7,016,505,731
2001-02...	3,725,354,797	130,021,915	37,311,800	1,136,992,581	19,637,029 c	5,049,318,122	1,415,585,819	96,543,955	485,077,618	204,408,373 c	2,201,615,764	217,381,995	7,468,315,881
2002-03...	3,911,185,715	138,687,645	41,595,069	1,210,049,442	19,980,190	5,321,498,061	1,500,740,927	100,781,369	507,785,688	222,207,611	2,331,515,595	229,320,412	7,882,334,068
2003-04...	4,079,664,638	151,820,703	46,120,495	1,518,120,637 d	20,819,367	5,816,545,840	1,541,567,914	108,773,951	631,533,355 d	223,756,410	2,505,631,630	243,813,926	8,565,991,396
2004-05...	4,326,784,544	162,625,935	63,984,129	1,612,307,051 d	22,239,587	6,187,941,246	1,663,374,160	115,620,111	664,024,290 d	231,410,684	2,674,429,245	261,001,236	9,123,371,727
2005-06...	4,669,143,970	179,950,496	79,304,317	1,706,015,878 d	22,646,065	6,657,060,726	1,751,740,005	127,425,351	707,414,176 d	236,148,026	2,822,727,559	273,731,036	9,753,519,321
2006-07...	4,991,684,716	193,017,164	76,401,505	1,852,504,194 d	28,381,533 e,f	7,141,989,112	1,920,777,846	141,535,918	765,547,392 d	265,296,659 f	3,093,157,815	276,566,962	10,511,713,890
2007-08...	5,411,708,047	191,128,921	61,841,197	1,905,780,410 d	48,134,729 e,f	7,618,593,305	2,061,464,949	108,438,543	800,101,679 d	324,481,915 f	3,294,487,086	300,931,085	11,214,011,475

Detail may not add to totals due to rounding. Refer to *Tables 63, 65, and 76* for details of county levies and to *Tables 63, 66, and 77* 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 (1/2¢) 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. The **2007 General Assembly** enacted Article 46 (One-Quarter Cent (1/4¢) County Sales and Use Tax) authorizing counties to impose additional 1/4% local sales and use taxes. In accordance with legislative provisions, six (6) counties adopted resolutions to levy the additional 1/4% sales and use tax effective April 1, 2008.

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

c 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 the \$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.

d Amount shown excludes the following hold harmless distributions made pursuant to G.S. 105-521 and G.S. 105-523:

2003-04 - counties, \$20,730,041; municipalities, \$18,102,442.	2006-07 - counties, \$ 4,021,523; municipalities, \$10,070,276.
2004-05 - counties, \$14,855,944; municipalities, \$14,157,460.	2007-08 - counties, \$ 4,406,864; municipalities, \$ 8,047,673;
2005-06 - counties, \$ 9,188,605; municipalities, \$11,211,914.	counties, \$17,132,008 Medicaid hold harmless.

e 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.

f 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. 105-164.441 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.