

TABLE 62. 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 [\$]	Excise tax on conveyances [\$]	Shares of State administered taxes [\$]	State aid: (reimbursements for lost revenue) †† [\$]	Total [\$]	Locally levied taxes [\$]	Shares of State administered taxes [\$]	State street-aid [Powell Bill allocation] [\$]	State aid: (reimbursements for lost revenue) †† [\$]	Total [\$]		
2000-01...	4,665,828,508	35,350,847	18,362,401	166,576,739	4,886,118,494	1,904,870,342	210,443,448	133,181,819	71,780,200	2,320,275,809	181,650,186	7,388,044,489
2001-02...	4,992,369,293	37,311,800	9,496,003	224,574,490	5,263,751,586	1,997,207,392	106,620,594	135,438,430	100,978,740	2,340,245,156	217,381,995	7,821,378,737
2002-03...	5,259,922,802	41,595,069	19,980,190	-	5,321,498,061	2,109,307,984	222,207,611	130,234,131	-	2,461,749,726	229,320,412	8,012,568,199
2003-04...	5,749,605,978	46,120,495	20,819,367	20,730,041	5,837,275,881	2,281,875,220	223,756,410	120,726,041	18,102,442	2,644,460,113	243,813,926	8,725,549,920
2004-05...	6,101,717,530	63,984,129	22,239,587	14,855,944	6,202,797,190	2,443,018,561	231,410,684	135,305,539	14,157,460	2,823,892,244	261,001,236	9,287,690,670
2005-06...	6,555,110,344	79,304,317	22,646,065	9,188,605	6,666,249,330	2,586,579,533	236,148,026	136,850,768	11,211,914	2,970,790,241	273,731,036	9,910,770,608
2006-07...	7,037,206,074	76,401,505	28,381,533	4,021,523	7,146,010,635	2,827,861,156	265,296,659	137,970,401	10,070,276	3,241,198,492	276,566,962	10,663,776,089
2007-08...	7,508,617,378	61,841,197	48,134,729	21,538,871	7,640,132,176	2,970,005,171	324,481,915	157,707,780	8,047,673	3,460,242,539	300,931,085	11,401,305,799
2008-09...	7,706,670,914	35,166,874	51,237,219	8,601,835	7,801,676,842	3,117,605,940	350,139,280	145,067,572	8,163,255	3,620,976,047	320,456,031	11,743,108,920
2009-10...	7,444,295,557	36,001,938	44,960,194	18,357,831	7,543,615,519	3,111,025,280	346,572,734	131,798,134	12,515,129	3,601,911,276	333,216,789	11,478,743,585
2010-11...	7,426,513,133	32,352,596	55,938,570	38,046,723	7,552,851,022	3,164,713,691	358,817,033	134,299,711	13,250,049	3,671,080,484	333,317,863	11,557,249,369
2011-12...	7,783,353,441	36,928,666	55,248,371	54,389,684	7,929,920,162	3,357,309,026	358,656,625	138,346,613	11,958,645	3,866,270,910	351,218,436	12,147,409,508
2012-13...	7,887,641,698	44,800,083	54,257,266	54,664,817	8,041,363,863	3,373,522,961	363,871,518	142,814,353	10,052,601	3,890,261,433	360,983,135	12,292,608,432
2013-14...	8,119,463,256	48,118,679	55,056,364	42,584,368	8,265,222,666	3,506,840,201	370,807,719	145,610,105	5,310,688	4,028,568,714	375,373,834	12,669,165,214
2014-15...	8,497,445,987	58,695,965	57,758,096	76,009,821	8,689,909,869	3,686,215,312	441,102,461	147,310,111	-	4,274,627,884	397,191,695	13,361,729,448

Detail may not add to totals due to rounding. Information compiled from source data provided by the NCDOR Local Government Division.

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 revenues: general property tax, license, local land transfer, occupancy, meals taxes, and local sales and use taxes (excludes local sales and use taxes levied for public transportation).

Municipal revenues: general property tax, license, occupancy, meals taxes, and local sales and use taxes (excludes local sales and use taxes levied for public transportation).

Shares of State administered taxes include distributable net proceeds generated from the following tax types:

County revenues: scrap tire; white goods; beer and wine excise; utility franchise\*; piped natural gas excise\*; State sales and use taxes imposed on telecommunications services\*; State sales and use taxes imposed on video programming services† (effective 2006-07); solid waste disposal tax (effective 2008-09); and State sales and use taxes imposed on the gross receipts of electricity\* and piped natural gas\* (effective 2014-15)

Municipal revenues: utility franchise; piped natural gas excise; beer and wine excise; State sales and use taxes imposed on telecommunications services; State sales and use taxes imposed on video programming services† (effective 2006-07); solid waste disposal tax (effective 2008-09); and State sales and use taxes imposed on the gross receipts of electricity and piped natural gas (effective 2014-15)

\*HB 787 (SL 2005-433, s.10(a)) authorized counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and telecommunications tax. An eligible county must contain 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. Beginning in 2006-07, Camden County received a share of the distributable proceeds as a result of the legislation.

†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. § 105-164.44I 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 collection for the quarter ended March 31, 2007.

††Repeal of local reimbursements and revenue replacement option [§ 105-521]:

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 initially scheduled to sunset in 2012.

[SB 402 (SL 2013-360, s.6.17(b)) extends this distribution with modified provisions to September 2013.]

Beginning with 2003-04, amounts shown include county and municipal receipts of the hold harmless distribution. Refer to *Table 64* for details.

††Chapter 323 of the 2007 Session Laws-Hold Harmless [§ 105-523]:

Effective October 1, 2007, the State began assuming Medicaid responsibilities for the counties in exchange for eventual assumption of the 1/2% local sales tax rate (repeal of Article 44).

For 2007-08 (the first of the three-year phase-in), the State assumed 25% of county funding for Medicaid costs while reducing ADM school facility allocations to the counties.

Effective October 1, 2008, half of the 1/2% Article 44 levy (0.25%) was assumed by the State; effective October 1, 2009, the remaining 0.25% Article 44 rate was assumed by the State.

The legislation included a hold harmless payment provision to assure that each county benefited by at least \$500,000 annually from the exchange of a portion of the local sales and use taxes for the State's agreement to assume the responsibility for the nonfederal, nonadministrative costs of Medicaid. Refer to *Table 64* for details.