

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 [\$]		
1992-93.....	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
1993-94.....	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
1994-95.....	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
1995-96.....	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	5,393,679,108
1996-97.....	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
1997-98.....	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
1998-99.....	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	157,015,030	6,518,037,227
1999-00.....	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
2000-01.....	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	181,650,186	7,388,645,315
2001-02.....	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
2002-03.....	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
2003-04.....	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
2004-05.....	6,147,838,025	22,239,587	14,855,944	6,184,933,556	2,442,621,624	366,716,223	14,157,460	2,823,495,307	261,001,236	9,269,430,099
2005-06.....	6,619,078,869	22,646,065	9,188,605	6,650,913,539	2,586,579,533	372,998,794	11,211,914	2,970,790,241	290,952,201	9,912,655,981
2006-07.....	7,113,138,065	28,381,533	4,021,523	7,145,541,121	2,828,330,527	403,267,060	10,070,276	3,241,667,863	276,566,962	10,663,775,947

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

Municipal revenues: general property tax, license, occupancy, meals taxes, and sales and use taxes.

**Shares of State administered taxes include:**

County revenues: scrap tire, white goods, intangibles (including intangibles special allocations), and beverage taxes; utility franchise\*, piped natural gas excise\*, telecommunications\*, and taxes imposed on video programming services+ (effective 2006-07).

Municipal revenues: utility franchise, piped natural gas excise, intangibles (including intangibles special allocations), beverage, telecommunications, and the Powell Bill allocation of motor fuel taxes; taxes imposed on video programming services+ (effective 2006-07).

\*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. During 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. G.S. 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 collections for the quarter ended March 31, 2007.

**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.