

NC Revenue-Neutral Tax Policy – Quick Summary

- State law (NCGS § 159-11(e)) requires counties to calculate and publicly share a “revenue-neutral tax rate” during property reappraisal years.
- This rate is meant to keep tax bills flat – based on the previous year’s revenue plus only a small growth factor (usually 1–2%) for new construction or improvements.
- However, counties are NOT required to adopt the revenue-neutral rate.
- Commissioners can legally choose a higher or lower rate.
- If they choose a higher rate, even if it looks smaller than last year, it’s still a tax increase due to rising property values.
- Many counties choose rates above revenue-neutral after reappraisals, but citizens have a right to question and challenge that decision.

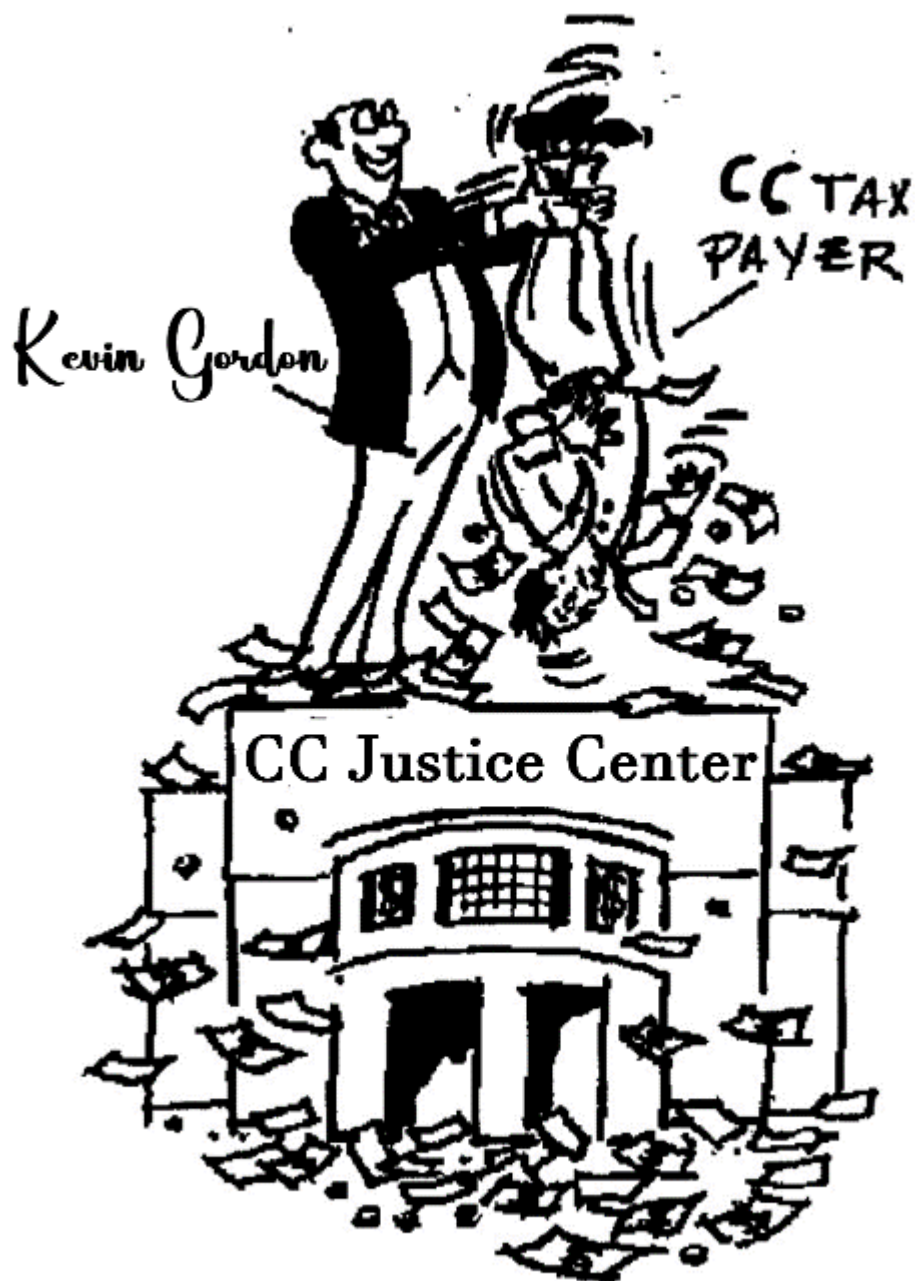
This means: The state forces them to calculate it, but not to use it.

It’s up to citizens to hold commissioners accountable.

Editor’s Note—Robert A says, I TOLD YOU SO!!!

How many times???

Cleveland County Shakedown - 2025



Played to the tune of
"Foggy Mountain Breakdown"