



ORANGE COUNTY BOARD OF EDUCATION RESOLUTION OF CONCERN ON CONSTITUTIONAL TAX AMENDMENTS

Expressing Concern Regarding the Potential Impact of the November 2026 Constitutional Tax Amendments on Public School Funding

WHEREAS, the Orange County Board of Education is accountable for stewarding public resources to support the education and well-being of every student in the District; and

WHEREAS, Orange County Schools depends on state, local, and federal funding, with approximately 42% of the District's operating budget coming from the County and approximately 49% from the State, making both critical to funding public education; and

WHEREAS, two proposed amendments to the North Carolina Constitution will appear on the November 3, 2026 statewide ballot: one addressing state income taxes and one addressing local property taxes; and

WHEREAS, constitutional amendments are much more difficult to change than ordinary laws because they require three-fifths support from both the NC House and NC Senate as well as a majority of voters; and

WHEREAS, placing these limits in the Constitution would reduce the flexibility available for state and local leaders to respond to emergencies, changing economic conditions (such as inflation), and urgent needs; and

WHEREAS, the proposed income tax amendment would reduce the maximum income tax rate allowed by the State Constitution from 7% to 3.5% for corporations and individuals; and

WHEREAS, placing this constraint in the Constitution would limit the options available to future elected leaders to fund services like education, public safety, healthcare, roads, state parks, disaster recovery, and other essential services; and

WHEREAS, the proposed property tax amendment would require the General Assembly to limit increases in the property tax revenue collected by local governments; and

WHEREAS, the amendment does not specify any details about this limit, creating uncertainty about how future limits could affect local services, including whether property tax revenue could keep pace with inflation and changing needs for services such as public schools and public safety; and



WHEREAS, the Orange County Board of Commissioners adopted Resolution RES-2026-026 on April 14, 2026, expressing its position regarding proposals to limit county property tax authority; and

WHEREAS, the Orange County Board of Education has a responsibility to inform the community about measures that could affect the resources available to support students, staff, and schools; and

WHEREAS, decisions that could significantly affect the long-term funding of public schools warrant careful consideration by the residents and families the District serves;

NOW, THEREFORE, BE IT RESOLVED, that the Orange County Board of Education expresses its serious concern regarding the potential impact of the November 2026 constitutional tax amendments on the District's capacity to fund the education of its students; and

BE IT FURTHER RESOLVED, that the Board affirms the importance of preserving adequate and stable funding for public education and sufficient fiscal flexibility to respond to the changing needs of students and schools; and

BE IT FURTHER RESOLVED, that the Board respectfully urges careful public consideration of the long-term consequences of placing these fiscal limitations in the State Constitution.



Adopted this 19th day of October, 2026

Carrie Doyle

Mrs. Carrie Doyle, Chair
Orange County Board of Education

10/19/26

Date

Wendy Padilla

Ms. Wendy Padilla, Vice Chair
Orange County Board of Education

10/19/2026

Date

Will Atherton

Mr. Will Atherton, Board Member
Orange County Board of Education

10/19/2026

Date

Bonnie Hauser

Ms. Bonnie Hauser, Board Member
Orange County Board of Education

10/19/26

Date

Anne M. Purcell

Mrs. Anne Purcell, Board Member
Orange County Board of Education

10/19/2026

Date

Lori Russell

Mrs. Lori Russell, Board Member
Orange County Board of Education

10/19/26

Date

Sarah Smylie

Mrs. Sarah Smylie, Board Member
Orange County Board of Education

10/19/26

Date

Cc:

Dr. Danielle Jones
Superintendent
Orange County School