North Carolina Tax Relief Association [1]

North Carolina Tax Relief Association

by Wiley J. Williams, 2006

See also: Taxpayers' League [2]

The North Carolina Tax Relief Association (NCTRA) was formed in Raleigh [3] in March 1930 to address the dire economic issues stemming from the Great Depression [4]. As farm prices fell and businesses closed, tax revenues at the state, county, and municipal level fell precipitously. Local and county governments cut back salaries and services, and citizens began to call for tax relief. Under the sponsorship of the Buncombe County [5] Association for Property Tax Relief, representatives from 44 counties, the majority of whom were farmers, created the NCTRA to address these issues. The association promptly passed a series of resolutions demanding state support of the constitutional six-month school term and state maintenance of public roads and bridges. It also called for state, county, and municipal economy in government; reduction of land valuation on county tax books; complete reform in the method of land value appraisal; and a tax reduction pledge from every member of the General Assembly and all state and county officers.

In response to NCTRA resolutions, Governor O. Max Gardner [6] commissioned a study by the Brookings Institution analyzing state and county government organization. The Brookings Institution report [7], delivered in December 1930, formed the basis for significant reforms. The state government assumed the responsibility for constructing and maintaining roads and for operating the six-month school term, established the consolidated University of North Carolina System [8], and assigned the Local Government Commission [9] to supervise the borrowing practices of county and municipal governments. A general sales tax was defeated, and the state left ad valorem taxes to the use of local governments, but corporation taxes were increased.

References:

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William S. Powell, *North Carolina through Four Centuries* (1989).

Additional Resources:

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Brookings Institution. *Report on a survey of the organization and administration of county government in North Carolina submitted to Governor O. Max Gardner* [7]. Washington, D.C.: Institute for Government Research, Brookings Institution. 1930.

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Subjects:
Great Depression (1929-1941) [11]
Authors:
Williams, Wiley J. [12]
Origin - location:
Raleigh [13]
From:
Encyclopedia of North Carolina, University of North Carolina Press.[14]

1 January 2006 | Williams, Wiley J.

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