

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

SESSION LAW 2026-5
HOUSE BILL 1089

AN ACT TO AMEND THE CONSTITUTION OF THE STATE TO REQUIRE THE
LEGISLATURE TO ENACT A PROPERTY TAX LEVY LIMIT.

The General Assembly of North Carolina enacts:

SECTION 1. Subsection (5) of Section 2 of Article V of the North Carolina Constitution reads as rewritten:

"(5) ~~Purposes of property tax.~~ Property tax purposes, limitation. The General Assembly shall not authorize any county, city or town, special district, or other unit of local government to levy taxes on property, except for purposes authorized by general law uniformly applicable throughout the State, unless the tax is approved by a majority of the qualified voters of the unit who vote thereon. The General Assembly shall enact general laws limiting the amount by which the levy of taxes on property may increase, which may include exceptions."

SECTION 2. The amendment set out in Section 1 of this act shall be submitted to the qualified voters of the State at the statewide general election to be held on November 3, 2026, which election shall be conducted in accordance with the laws governing elections at that time. The question to be used in the voting systems and ballots shall be:

" [] FOR [] AGAINST

Constitutional amendment requiring limits on property tax increases by local governments."

SECTION 3. The State Board of Elections shall certify the results of the referendum conducted under Section 2 of this act. If a majority of votes cast on the question are in favor of the amendment set out in Section 1 of this act, the Secretary of State shall enroll the amendment among the permanent records of that office. If a majority of votes cast on the question are against the amendment set out in Section 1 of this act, the amendment shall have no effect.

SECTION 4. If the certification from the State Board of Elections under Section 3 of this act reflects that a majority of votes cast on the question are in favor of the amendment set out in Section 1 of this act, the amendment set out in Section 1 of this act is effective upon certification.

SECTION 5. Except as otherwise provided, this act is effective when it becomes law.

In the General Assembly read three times and ratified this the 21st day of May, 2026.

s/ Phil Berger
President Pro Tempore of the Senate

s/ Donna McDowell White
Presiding Officer of the House of Representatives

