

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2025**

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**BILL DRAFT 2025-MCfy-226 [v.3]**

**(THIS IS A DRAFT AND IS NOT READY FOR INTRODUCTION)  
03/09/2026 10:42:19 AM**

Short Title: Const. Amend. Property Tax Levy Limit.

(Public)

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Sponsors:

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Referred to:

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1 A BILL TO BE ENTITLED  
2 AN ACT TO AMEND THE CONSTITUTION OF THE STATE TO REQUIRE THE  
3 LEGISLATURE TO ENACT A PROPERTY TAX LEVY LIMIT.

4 The General Assembly of North Carolina enacts:

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

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

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

17 "[ ] FOR [ ] AGAINST

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

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

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

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

