

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2025**

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**HOUSE BILL 1089**

Short Title: Const. Amend. Property Tax Levy Limit. (Public)

Sponsors: Representatives Echevarria, Howard, Setzer, and Paré (Primary Sponsors).  
*For a complete list of sponsors, refer to the North Carolina General Assembly web site.*

Referred to: Finance, if favorable, Rules, Calendar, and Operations of the House

April 30, 2026

A BILL TO BE ENTITLED

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.

