

NC Property Tax Levy Limit Amendment

November 3, 2026 statewide ballot | Voter one-page guide

Ballot question: “Constitutional amendment requiring limits on property tax increases by local governments.”

In plain English: This amendment would require state lawmakers to pass a law setting limits on how much local governments can increase total property tax revenue they collect. The amendment itself does not set the limit.

A FOR vote means...	You support changing the state constitution to require limits on growth in property tax revenue. Lawmakers would write the details later.
An AGAINST vote means...	You oppose adding this rule to the state constitution and prefer to keep current law unchanged.

Arguments supporters make -

- **Taxpayer protection:** Could help limit rising property tax bills.
- **Predictability:** Could make local tax growth easier to plan for.
- **Spending limits:** Could provide limits on local government spending.
- **Voter voice:** Lets voters decide whether the constitution should require statewide property tax limits.

Arguments opponents make -

- **Less local control:** Counties and towns may have less flexibility to meet local needs.
- **Unclear details:** Voters would not know the exact limits, rules, or exceptions before voting.
- **Schools and services:** Limits could affect public schools, emergency services, roads, parks, and libraries.
- **Emergency needs:** Local governments may have fewer options during disasters, growth, or sudden costs.
- **Harder to change:** A constitutional rule may be harder to fix later than a regular law.

Questions to ask before voting -

- Should this rule be in the NC Constitution or in regular law?
- How could this affect public schools, local services, and emergency funding requests?
- Should voters approve an amendment before knowing what limits lawmakers adopt?

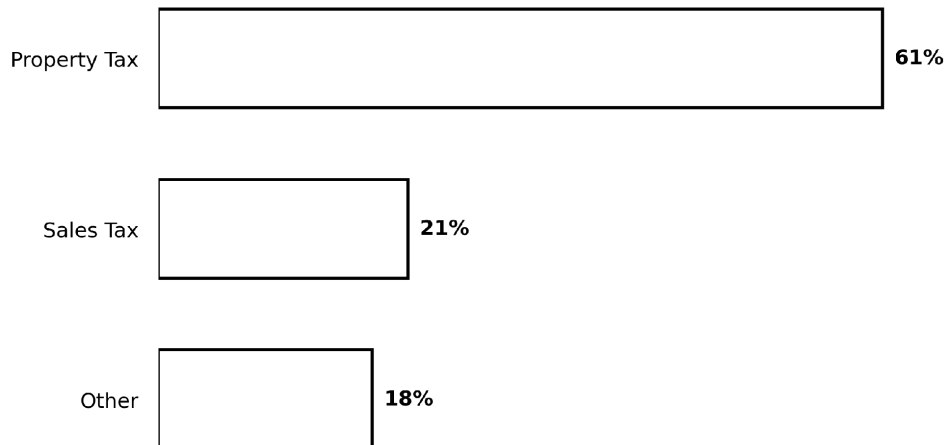
Bottom line: This amendment would allow state lawmakers to limit local property tax revenue growth. It does not set a specific limit on local tax revenue now. It would require lawmakers to create one later.

Facts for Voters on NC County Property Taxes

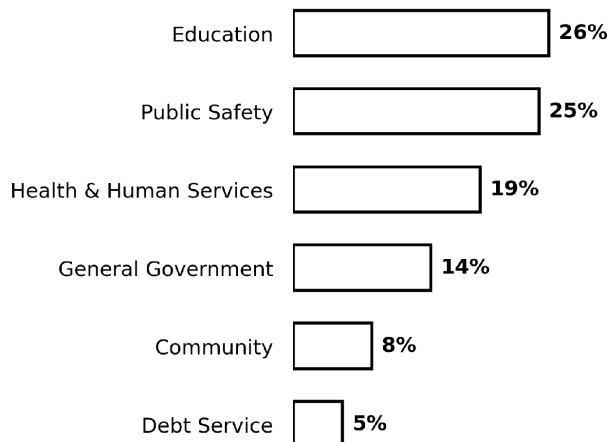
Key Points for Voters:

- Property taxes are the primary funding source for essential county services.
- Property tax revenue supports schools, law enforcement, emergency services, health and human services, libraries, parks and recreation, and elections.
- Property tax bills are calculated with this formula: **assessed property value/100 x county tax rate.**

Where Local Government Revenue Comes From



How Local Government Dollars Are Spent



SOURCE: North Carolina Association of County Commissioners – January 2026