



HOUSE BILL 1089: Constitutional Amendment Property Tax Levy Limit.

2025-2026 General Assembly

Analysis of: S.L. 2026-5

Date: August 19, 2026

Prepared by: Legislative Analysis
Division Staff

S.L. 2026-5 (House Bill 1089) submits to the voters of North Carolina the question of whether to amend the State Constitution to require the General Assembly to enact limits on the amount by which the authorized property tax levy could be increased and allow for exceptions applicable to the limitations enacted.

The ballot question will be considered at the statewide general election to be held on November 3, 2026, and the ballot question will read:

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

This act became effective May 21, 2026. If approved by a majority of the voters in the November 3, 2026, election, the amendment to the North Carolina Constitution will become effective upon certification of the referendum results.

Kara McCraw
Director



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