



## AGENDA ITEM SUMMARY

### Item #consent 6

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**MEETING DATE:** April 14, 2026

**ITEM TITLE:** RESOLUTION OPPOSING STATE LEGISLATION THAT LIMITS LOCAL PROPERTY TAX AUTHORITY AND THREATENS CORE PUBLIC SERVICES

**ITEM SUMMARY:**

North Carolina lawmakers are actively advancing a proposal to amend the state constitution to limit how much local governments can increase property tax revenue.

The House Select Committee on Property Tax Reduction and Reform recently signaled support for a ballot measure that would mandate the General Assembly to enact "levy limits".

If enacted, this policy would automatically lower property tax rates when property values rise during revaluations to prevent local governments from gaining a "windfall".

Any tax revenue increases beyond the state-mandated cap would require a public referendum.

Lawmakers aim to place this amendment on the November 3, 2026 general election ballot.

The next House Select Committee on Property Tax Reduction and Reform meeting is scheduled for April 15, 2026, at 10am.

**Requested Action:** Consideration of attached resolution.

**Attachment:** Resolution

NCGA Bill Draft Summary - Const. Amend. Property Tax Levy Limit