



CONSTITUTIONAL AMENDMENTS

2026 General Election Ballot Brief

On the Nov. 3 ballot, North Carolinians will be able to vote on three proposed constitutional amendments. This brief provides context to help voters understand each amendment and its potential impact.

Each amendment requires a simple majority (over 50%) to pass. If approved, it becomes part of the state constitution and unable to be changed through normal legislative process.

Property Tax Levy Limit

Ballot Language: *"Constitutional amendment requiring limits on property tax increases by local governments."*

FOR: Require the N.C General Assembly to establish property tax levy limit.

AGAINST: Keep existing law with no required levy limit.

State Income Tax Cap

Ballot Language: *"Constitutional amendment to keep the State income tax rate from being raised higher than 3.5%."*

FOR: Lower the state income tax cap maximum to 3.5%.

AGAINST: Keep the current state income tax 7% cap.

Photo ID for All Voters

Ballot Language: *"Constitutional amendment to require all voters, not just those presenting to vote in person, to present photo identification before voting."*

FOR: Places current photo ID requirements into the Constitution.

AGAINST: Keeps existing ID requirements, but does not place into the Constitution.

✓ 2026 North Carolina Election Timeline

Sept. 4 Absentee Ballots Mail Begin
Oct. 9 | 5 PM Voter Registration Deadline
Oct. 15 Early Voting Begins and Same Day Registration
Oct. 20 | 5 PM Absentee Ballot Requests Due
Oct. 31 | 3 PM Early Voting and Same Day Registration Ends
Nov. 3 | 6:30 AM – 7:30 PM Election Day
Nov. 3 | 7:30 PM Absentee Ballots Due
Military and Overseas Voters Deadlines Differ



View Your
Sample Ballot



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Polling Location

CONSTITUTIONAL AMENDMENT SUMMARY & IMPACT

Property Tax Levy Limit Amendment



What Would it Do if Passed?

The amendment requires the N.C. General Assembly to pass statutory requirements limiting local government control on property tax revenues. It does NOT establish the limit, formula, flexibility, or exceptions.

Why Does it Matter?

The levy could provide greater predictability for taxpayers and increase state control on local tax growth. However, the undefined policy reduces local flexibility and local governments' ability to meet requirements to fund schools, public safety, and additional services.

What is Still Unknown?

The amendment does not specify:

- How much could property tax revenue increase/decrease each year?
- Will the formula account for local population growth and service needs, inflation, revaluations, or development?
- Will there be exceptions for schools, public safety, or voter-approved projects?

Rate Cap VS Levy Cap

North Carolina law already limits the property tax rate that local governments can charge. A levy cap limits growth in the total property tax revenue a local government may raise. If there are increases in property values or new development result in revenue exceeding the the levy cap limit, the local government would need to lower or constrain its uniform tax rate.

State Income Tax Cap Amendment



What Would it Do if Passed?

Current state income tax is capped at 7%. The 2026 personal income tax rate is 3.99% and the corporate rate is below 3.5%. The personal income tax rate is on track to drop to 3.49% in 2027. This amendment would NOT automatically lower taxes. It does prevent legislators from raising the income tax rates above 3.5% without a constitutional amendment.

Why Does it Matter?

Supporters believe a lower constitutional cap would provide long-term tax predictability and strengthen North Carolina's competitive business environment. Others believe placing the limit in the constitution would reduce the state's ability to respond to future recessions, natural disasters, infrastructure needs, or other financial pressures.

Photo ID for All Voters Amendment



What Would it Do if Passed?

Photo ID is already required by the constitution for in-person voting and by state law for mail-in voting, with exceptions. This amendment would extend the constitutional requirement to all voters.

Why Does it Matter?

This amendment would place all current voter ID statutory requirements into the state constitution. It will also require additional constitutional amendments rather than a legislative majority to alter voter ID requirements in the future.