Mills Park Middle School

PTSA®

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RESOLUTION OPPOSING THE STATE INCOME TAX RATE CAP CONSTITUTIONAL AMENDMENT AND THE PROPERTY TAX LEVY LIMIT CONSTITUTIONAL AMENDMENT

WHEREAS, the NC PTA and the National PTA have recognized School Funding as an advocacy priority;

WHEREAS, two proposed amendments to the North Carolina Constitution will appear on the November 3, 2026, statewide general election ballot, one concerning the maximum State income tax rate and one concerning limits on local property tax increases;

WHEREAS, the first proposed amendment would change Article V, Section 2(6) of the North Carolina Constitution by reducing the maximum allowable State income tax rate from seven percent (7%) to three and one-half percent (3.5%);

WHEREAS, this amendment would not itself change the current income tax rate, but would limit future General Assemblies from setting an income tax rate above 3.5% without another constitutional amendment approved by voters;

WHEREAS, the second proposed amendment would change Article V, Section 2(5) of the North Carolina Constitution to require the General Assembly to enact general laws limiting the amount by which local governments may increase property tax levies, while allowing the General Assembly to provide exceptions;

WHEREAS, the property tax amendment does not establish a specific levy limit in the constitutional text; the details of any limit would be established later by the General Assembly through legislation;

WHEREAS, the Mills Park Middle School PTSA recognizes that State and local tax policy can affect the resources available for public schools and other community services and that constitutional provisions can constrain the policy choices available to future state and local officials;

WHEREAS, the Mills Park Middle School PTSA believes that decisions affecting the funding of public education and other local services should preserve sufficient flexibility for state and local governments to respond to changing needs and circumstances;

WHEREAS, the Mills Park Middle School PTSA is a local unit of the North Carolina PTA, whose historical purpose is to advocate for fiscal responsibility regarding public tax dollars in public education funding; now therefore, be it

RESOLVED, that the Mills Park Middle School PTSA OPPOSES both taxation-related amendments to the North Carolina Constitution that will appear on the November 3, 2026, ballot: the amendment to reduce the constitutional maximum State income tax rate to 3.5% and the amendment requiring limits on property tax increases by local governments; be it further

Jennifer Shorter, Advocacy Chair
On behalf of the Mills Park Middle School PTSA