

How the States Cap School Taxes

by the School District Governance Association of NH (<https://sdganh.org>)

State	Cap?	What is capped	How it works	How to go over it	Law
AL	Yes	Tax rate and assessments	Total property tax capped at 1 to 2% of value, by class	Act of the Legislature, then a local majority vote	Ala. Const. s.217 (Amend. 373)
AK	Yes	Local school money	Extra local school funding capped at 23% of basic need, or 2 mills if greater	No local override; Legislature only	AS 14.17.410; AS 29.45.090
AZ	Yes	School spending; home tax rate	Local school spending tied to a 1979-80 base, adjusted for pupils and inflation; home taxes capped at 1% of value	Majority vote, up to 15% more	Ariz. Const. art. IX ss.18, 21; A.R.S. ss.15-947, 15-481
AR	Yes	Assessments, tax rate, and revenue	Revenue may rise no more than 10% after a reappraisal; home values up 5% a year at most	Majority vote for taxes above the 25-mill rate	Ark. Const. art. 14 s.3; art. 16 s.14
CA	Yes	Tax rate, assessments, and spending	1% tax rate; assessed values up 2% a year at most	Two-thirds vote for parcel taxes; 55% for school bonds	Cal. Const. arts. XIII A, XIII B
CO	Yes	School tax rate and revenue	Lowest of several limits, never above 27 mills	Voter-approved override, capped at 25% of the formula	C.R.S. 22-54-106, 22-54-108
CT	No cap	None	Towns fund schools; no state cap on the town tax	Not applicable	C.G.S. ss.12-71e, 10-262]
DE	No cap	Vote required to raise	School board must call a special election to raise the school tax	Simple majority at a special election	14 Del. C. ss.1902-1911
FL	Yes	Tax rate and home assessments	10-mill ceiling on school taxes; home values up 3% or inflation at most	None for the 10 mills; voter-approved 2-year levies are exempt	Fla. Const. art. VII ss.4, 9
GA	Yes	Tax rate and home assessments	20-mill school operating cap; home assessments limited to inflation	Referendum only	Ga. Const. art. VIII s.VI par. I; HB 581 (2024)
HI	No school tax	None	One statewide school district, funded by the Legislature	Not applicable	Haw. Const. art. X
ID	No cap	Vote required for extra levies	The state's 3% levy cap excludes schools; extra school levies need a vote	Simple majority, up to 2 years	Idaho Code ss.63-802, 33-802
IL	Yes	Tax rates; levy growth in many counties	Maximum school tax rates; in Cook, the collar counties, and opt-in counties, levy growth capped at 5% or inflation	Referendum	105 ILCS 5/17-2; 35 ILCS 200/18-185
IN	Yes	Tax bills and levy growth	Tax bills capped at 1% of value (homes) to 3% (other); school levy growth formula	Voter referendum	Ind. Const. art. 10 s.1; IC 6-1.1-18.5-2
IA	Yes	School spending authority	State formula sets each district's maximum budget; fixed foundation tax rate	State budget review committee only	Iowa Code 257.3, 257.7
KS	Yes	Local option budget	Extra local budget capped at 33% of state foundation aid	Petition can force a vote	K.S.A. 72-5143, 79-2988
KY	Yes	Revenue growth	Limits growth in school tax revenue; hearing required above the no-growth rate	Growth above 4% can be recalled by petition and vote	KRS 160.470, 132.017
LA	Yes	Revenue after reappraisal	Rates roll back so a reappraisal does not raise revenue	Two-thirds vote of the taxing body, after a hearing	La. Const. art. VII ss.18, 23
ME	No cap	Vote required for extra spending	Spending above the state target needs a separate vote	Simple majority	20-A M.R.S. s.15690
MD	No cap	None	Counties fund schools; no state cap	Not applicable	Md. Educ. ss.5-102, 5-104
MA	Yes	Town tax levy	Levy up 2.5% a year plus new growth (Proposition 2½)	Majority of voters	M.G.L. c.59 s.21C
MI	Yes	Assessments and tax rate	Home values up 5% or inflation at most; 18-mill school operating limit	Majority vote for new or higher taxes	Mich. Const. art. IX ss.3, 31; MCL 380.1211
MN	Partial	Voter-approved extra revenue	Referendum revenue capped per pupil; no general levy limit	Referendum	Minn. Stat. 126C.17
MS	Yes	Revenue growth	School tax revenue up 7% a year at most	Three-fifths of voters	Miss. Code s.37-57-107
MO	Yes	Tax rate and revenue	Reassessment may not raise revenue; school rate ceiling of \$6 per \$100	Majority of voters	Mo. Const. art. X ss.11(c), 22; RSMo 137.073
MT	Yes	School budget	District budget capped at a state-set maximum	Voter approval for higher levies	MCA 20-9-308
NE	Yes	Tax rate and budget growth	Levy at most \$1.05 per \$100; budget growth about 2.5%	Majority of voters	Neb. Rev. Stat. 77-3442, 79-1025
NV	Yes	Tax rate and tax bill growth	Total rate at most \$3.64 per \$100; home tax bills up 3% at most	Very limited	NRS 361.453, 361.4723
NH	Optional only	Optional local caps	A town or district may adopt a local tax cap or school budget cap; RSA 32:5-I question on 2026 and 2028 ballots	Three-fifths vote	RSA 32:5-b, 32:5-e, 32:5-f, 32:5-i, 49-C:33
NJ	Yes	School tax levy	Levy up 2% at most, with some adjustments	Majority of voters	N.J.S.A. 18A:7F-38, 18A:7F-39
NM	Yes	Tax rate and revenue growth	School operating rate at most 50 cents per \$1,000; revenue growth limited	Voter-approved capital levies	NMSA ss.7-37-7, 7-37-7.1
NY	Partial	School tax levy	Levy growth 2% or inflation, whichever is less; the five largest city districts are outside it	60% of voters	N.Y. Educ. Law s.2023-a
NC	Partial	County tax rate	County rate cap exempts school funding; voted school supplement taxes have a maximum	Voter approval	G.S. 153A-149, 115C-501
ND	Yes	Tax rate and levy growth	Mill ceilings; levy dollars up 3% a year at most	Voter approval	N.D.C.C. 57-15-01.2, 57-15-14
OH	Yes	Tax rate	Revenue from existing property held flat as values rise; 10-mill unvoted limit	Voted levies	O.R.C. 319.301; Ohio Const. art. XII s.2
OK	Yes	Tax rate and assessments	Constitutional mill caps; values up 5% a year at most (3% for homes)	Annual majority vote for some levies	Okla. Const. art. X ss.8B, 9, 10
OR	Yes	Tax rate and assessments	School taxes at most \$5 per \$1,000 of value; assessed values up 3% a year at most	Majority vote for local option levies, up to 5 years	Or. Const. art. XI ss.11, 11b
PA	Partial	Tax rate increases	Rate increases limited to a yearly index; Philadelphia is outside it	Majority of voters, or state-approved exceptions	Act 1 of 2006, 53 P.S. s.6926.333
RI	Yes	City and town levy	Levy up 4% a year at most	Four-fifths of the council, or a majority at a financial town meeting	R.I. Gen. Laws s.44-5-2
SC	Yes	Tax rate	Operating tax rate increase capped at inflation plus population growth	Two-thirds vote of the board, only for listed emergencies	S.C. Code ss.6-1-300, 6-1-320
SD	Yes	Tax rate	Legislature sets the maximum school levy each year	Board opt-out by two-thirds vote, which can be referred to voters	SDCL 10-12-42, 10-12-43
TN	Partial	Special school district rates	Most school boards levy no tax; special school district rates are set by the Legislature	Legislature changes the rate	T.C.A. 67-5-1702; Tenn. AG Op. 14-76
TX	Yes	Tax rate	State sets a maximum school operating rate	Majority of voters	Tex. Tax Code s.26.08; Tex. Educ. Code s.45.0032
UT	Yes	Tax rate	Maximum rates on optional school levies	Legislature; the voted levy needs a majority	Utah Code 53F-8-301 to 53F-8-303; 59-2-919
VT	Yes (tax penalty)	Per-pupil spending	Spending above 118% of the statewide average is taxed twice	None; voters approve the budget by majority and pay the penalty	32 V.S.A. s.5401(12), (13)
VA	No cap	None	Cities and counties fund schools; no state cap	Not applicable	Va. Code ss.58.1-3321, 22.1-94
WA	Yes	Tax rate and levy growth	1% total rate cap; levy growth 1% a year at most; per-pupil cap on enrichment levies	Majority of voters	Wash. Const. art. VII s.2; RCW 84.55.010
WV	Yes	Tax rate	Constitutional rate ceilings; rollback after a reappraisal	Majority vote for an excess levy, up to 5 years	W.Va. Const. art. X s.1; W.Va. Code s.11-8-6c
WI	Yes	Revenue per pupil	State aid plus property tax capped per pupil	Voter referendum	Wis. Stat. s.121.91
WY	Yes	Tax rate	School levy at most 25 mills	Essentially none	Wyo. Stat. s.21-13-102; Wyo. Const. art. 15

Totals: 37 statewide cap; 5 partial (MN, NY, NC, PA, TN); 1 optional only (NH); 6 no cap (CT, DE, ID, MD, ME, VA); 1 no school tax (HI).

Source: SDGA-NH 50-state comparison of state law (October 2026), simplified. “Partial” means a mandatory cap that reaches only part of the state or part of the school tax.