

## House Resolution 5

By: Representative Royal of the 140<sup>th</sup>

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to authorize the General Assembly to  
 2 provide by general or local law for limitations upon the rate of increase of the ad valorem tax  
 3 millage rate and value of property for certain purposes; to provide for exceptions; to provide  
 4 for the submission of this amendment for ratification or rejection; and for other purposes.

5 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 SECTION 1.

7 Article IX, Section IV of the Constitution is amended by adding a new Paragraph at the end  
 8 thereof, to be designated Paragraph V, to read as follows:

9 "Paragraph V. *Limitations on millage rate or valuation increases.* (a) Notwithstanding any  
 10 other provision of this Constitution to the contrary, the General Assembly shall be  
 11 authorized to provide by general or local law for any or all of the following:

12 (1) Limitations upon the rate of increase of the ad valorem tax millage rate for county  
 13 or municipal purposes or both not to exceed from one taxable year to the succeeding  
 14 taxable year a percentage greater than any change in the rate of economic inflation on  
 15 individual taxpayers as determined by the state revenue commissioner. For such purpose,  
 16 the state revenue commissioner may use the Consumer Price Index for all urban  
 17 consumers published by the Bureau of Labor Statistics of the United States Department  
 18 of Labor and any other reliable economic indicator determined by the state revenue  
 19 commissioner to be appropriate. Such limitations may only be exceeded if approved by  
 20 a majority vote of the qualified electors residing within the limits of the applicable local  
 21 taxing jurisdiction voting in a referendum thereon; or

22 (2) Limitations upon the rate of increase in the value of property for ad valorem  
 23 taxation for county or municipal purposes or both, excluding any additions or  
 24 improvements thereto, not to exceed from one taxable year to the succeeding taxable year  
 25 a percentage greater than any change in the rate of economic inflation on individual  
 26 taxpayers as determined by the state revenue commissioner. For such purpose, the state  
 27 revenue commissioner may use the Consumer Price Index for all urban consumers

1 published by the Bureau of Labor Statistics of the United States Department of Labor and  
 2 any other reliable economic indicator determined by the state revenue commissioner to  
 3 be appropriate.

4 (b) The limitations authorized under this Paragraph shall not apply to increases necessary  
 5 to fund federal or state mandates on such county or municipality for which no or  
 6 insufficient federal or state appropriations have been made or to fund expenditures  
 7 necessitated by natural disasters."

8 **SECTION 2.**

9 The above proposed amendment to the Constitution shall be published and submitted as  
 10 provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the  
 11 above proposed amendment shall have written or printed thereon the following:

12 "( ) YES Shall the Constitution be amended so as to authorize the General Assembly  
 13 to provide by general or local law for limitations upon the rate of increase  
 14 ( ) NO of the ad valorem tax millage rate and for limitations upon the rate of  
 15 increase in the value of property for ad valorem taxation for county or  
 16 municipal purposes or both?"

17 All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."

18 All persons desiring to vote against ratifying the proposed amendment shall vote "No." If  
 19 such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall  
 20 become a part of the Constitution of this state.