

House Resolution 323

By: Representative Powell of the 23rd

A RESOLUTION

1 Proposing an amendment to the Constitution so as to authorize special methods of ad
2 valorem taxation of antique, hobby, or special interest aircraft; to provide for conditions and
3 limitations; to provide for authority of the General Assembly with respect to the foregoing;
4 to provide for the submission of this amendment for ratification or rejection; and for other
5 purposes.

6 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 SECTION 1.

8 Article VII, Section I of the Constitution is amended by striking Paragraph III and inserting
9 in its place a new Paragraph III to read as follows:

10 "Paragraph III. Uniformity; classification of property; assessment of agricultural land;
11 utilities. Uniformity; classification of property; antique, hobby, or special interest
12 aircraft; agricultural land, historic property, standing timber, and utilities. (a) All taxes
13 shall be levied and collected under general laws and for public purposes only. Except as
14 otherwise provided in subparagraphs (b), (b.1), (c), (d), and (e) of this Paragraph, all
15 taxation shall be uniform upon the same class of subjects within the territorial limits of the
16 authority levying the tax.

17 (b)(1) Except as otherwise provided in this subparagraph (b), classes of subjects for
18 taxation of property shall consist of tangible property and one or more classes of
19 intangible personal property including money; provided, however, that any taxation of
20 intangible personal property may be repealed by general law without approval in a
21 referendum effective for all taxable years beginning on or after January 1, 1996.

22 (2) Subject to the conditions and limitations specified by law, each of the following
23 types of property may be classified as a separate class of property for ad valorem property
24 tax purposes and different rates, methods, and assessment dates may be provided for such
25 properties:

26 (A) Trailers:

1 (B) Mobile homes other than those mobile homes which qualify the owner of the
2 home for a homestead exemption from ad valorem taxation; and

3 (C) Heavy-duty equipment motor vehicles owned by nonresidents and operated in
4 this state.

5 (3) Motor vehicles may be classified as a separate class of property for ad valorem
6 property tax purposes, and such class may be divided into separate subclasses for ad
7 valorem purposes. The General Assembly may provide by general law for the ad
8 valorem taxation of motor vehicles including, but not limited to, providing for different
9 rates, methods, assessment dates, and taxpayer liability for such class and for each of its
10 subclasses and need not provide for uniformity of taxation with other classes of property
11 or between or within its subclasses. The General Assembly may also determine what
12 portion of any ad valorem tax on motor vehicles shall be retained by the state. As used
13 in this subparagraph, the term 'motor vehicles' means all vehicles which are
14 self-propelled.

15 (b.1) Antique, hobby, or special interest aircraft may be classified as a separate class of
16 property for ad valorem property tax purposes, and such class may be divided into separate
17 subclasses for ad valorem purposes. The General Assembly may provide by general law
18 for the ad valorem taxation of such property including, but not limited to, providing for
19 different rates, methods, assessment dates, and taxpayer liability for such class and for each
20 of its subclasses and need not provide for uniformity of taxation with other classes of
21 property or between or within its subclasses and need not provide for uniformity of taxation
22 with other classes of property or between or within its subclasses. The General Assembly
23 shall provide by general law for a definition of the term 'antique, hobby, or special interest
24 aircraft'; provided, however, that such definition shall specify, at a minimum, that such
25 term means an aircraft which is 35 years old or older as indicated by the model year or date
26 of manufacture or an aircraft which has been designed and manufactured to resemble an
27 antique or historical aircraft. Such term shall only include aircraft owned by one or more
28 individuals for hobby use and not for hire and shall only include an airplane, rotorcraft, or
29 other similar, self-propelled vehicle designed for flight purposes which is designed to carry
30 four or fewer passengers.

31 (c) Tangible real property, but no more than 2,000 acres of any single property owner,
32 which is devoted to bona fide agricultural purposes shall be assessed for ad valorem
33 taxation purposes at 75 percent of the value which other tangible real property is assessed.
34 No property shall be entitled to receive the preferential assessment provided for in this
35 subparagraph if the property which would otherwise receive such assessment would result
36 in any person who has a beneficial interest in such property, including any interest in the
37 nature of stock ownership, receiving the benefit of such preferential assessment as to more

1 than 2,000 acres. No property shall be entitled to receive the preferential assessment
2 provided for in this subparagraph unless the conditions set out below are met:

3 (1) The property must be owned by:

4 (A)(i) One or more natural or naturalized citizens;

5 (ii) An estate of which the devisee or heirs are one or more natural or naturalized
6 citizens; or

7 (iii) A trust of which the beneficiaries are one or more natural or naturalized
8 citizens; or

9 (B) A family-owned farm corporation, the controlling interest of which is owned by
10 individuals related to each other within the fourth degree of civil reckoning, or which
11 is owned by an estate of which the devisee or heirs are one or more natural or
12 naturalized citizens, or which is owned by a trust of which the beneficiaries are one or
13 more natural or naturalized citizens, and such corporation derived 80 percent or more
14 of its gross income from bona fide agricultural pursuits within this state within the year
15 immediately preceding the year in which eligibility is sought: ;

16 (2) The General Assembly shall provide by law:

17 (A) For a definition of the term 'bona fide agricultural purposes,' but such term shall
18 include timber production; or

19 (B) For additional minimum conditions of eligibility which such properties must
20 meet in order to qualify for the preferential assessment provided for herein, including,
21 but not limited to, the requirement that the owner be required to enter into a covenant
22 with the appropriate taxing authorities to maintain the use of the properties in bona fide
23 agricultural purposes for a period of not less than ten years and for appropriate penalties
24 for the breach of any such covenant: and

25 (3) In addition to the specific conditions set forth in this subparagraph (c), the General
26 Assembly may place further restrictions upon, but may not relax, the conditions of
27 eligibility for the preferential assessment provided for herein.

28 (d)(1) The General Assembly shall be authorized by general law to establish as a
29 separate class of property for ad valorem tax purposes any tangible real property which
30 is listed in the National Register of Historic Places or in a state historic register
31 authorized by general law. For such purposes, the General Assembly is authorized by
32 general law to establish a program by which certain properties within such class may be
33 assessed for taxes at different rates or valuations in order to encourage the preservation
34 of such historic properties and to assist in the revitalization of historic areas.

35 (2) The General Assembly shall be authorized by general law to establish as a separate
36 class of property for ad valorem tax purposes any tangible real property on which there
37 have been releases of hazardous waste, constituents, or substances into the environment.

1 For such purposes, the General Assembly is authorized by general law to establish a
2 program by which certain properties within such class may be assessed for taxes at
3 different rates or valuations in order to encourage the cleanup, reuse, and redevelopment
4 of such properties and to assist in the revitalization thereof by encouraging remedial
5 action.

6 (e) The General Assembly shall provide by general law:

7 (1) For the definition and methods of assessment and taxation, such methods to include
8 a formula based on current use, annual productivity, and real property sales data, of: 'bona
9 fide conservation use property' to include bona fide agricultural and timber land not to
10 exceed 2,000 acres of a single owner; and 'bona fide residential transitional property,' to
11 include private single-family residential owner occupied property located in transitional
12 developing areas not to exceed five acres of any single owner. Such methods of
13 assessment and taxation shall be subject to the following conditions:

14 (A) A property owner desiring the benefit of such methods of assessment and
15 taxation shall be required to enter into a covenant to continue the property in bona fide
16 conservation use or bona fide residential transitional use; and

17 (B) A breach of such covenant within ten years shall result in a recapture of the tax
18 savings resulting from such methods of assessment and taxation and may result in other
19 appropriate penalties; and

20 (2) That standing timber shall be assessed only once, and such assessment shall be
21 made following its harvest or sale and on the basis of its fair market value at the time of
22 harvest or sale. Said assessment shall be two and one-half times the assessed percentage
23 of value fixed by law for other real property taxed under the uniformity provisions of
24 subparagraph (a) of this Paragraph but in no event greater than its fair market value; and
25 for a method of temporary supplementation of the property tax digest of any county if the
26 implementation of this method of taxing timber reduces the tax digest by more than 20
27 percent, such supplemental assessed value to be assigned to the properties otherwise
28 benefiting from such method of taxing timber.

29 (f) The General Assembly may provide for a different method and time of returns,
30 assessments, payment, and collection of ad valorem taxes of public utilities, but not on a
31 greater assessed percentage of value or at a higher rate of taxation than other properties,
32 except that property provided for in subparagraph (c), (d), or (e)."

33 SECTION 2.

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

1 "() YES Shall the Constitution be amended so as to authorize special methods of ad
2 () NO valorem taxation of antique, hobby, or special interest aircraft?"
3 All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."
4 All persons desiring to vote against ratifying the proposed amendment shall vote "No." If
5 such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall
6 become a part of the Constitution of this state.