

House Resolution 1336

By: Representative Ashe of the 42<sup>nd</sup>, Post 2

## 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  
 10 any 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 municipal, or educational purposes or any combination thereof not to exceed 5 percent  
 14 per year unless approved by a majority vote of the qualified electors residing within the  
 15 limits of the applicable local taxing jurisdiction voting in a referendum thereon; or

16 (2) Limitations upon the rate of increase in the value of property for ad valorem  
 17 taxation for county, municipal, or educational purposes or any combination thereof,  
 18 excluding any additions or improvements thereto, not to exceed 5 percent per year.

19 (b) The limitations authorized under this Paragraph shall not apply to increases necessary  
 20 to fund federal or state mandates on such county, municipality, or school district for which  
 21 no or insufficient federal or state appropriations have been made or to fund expenditures  
 22 necessitated by natural disasters."

### 23 SECTION 2.

24 The above proposed amendment to the Constitution shall be published and submitted as  
 25 provided in Article X, Section I, Paragraph II of the Constitution.

1 The ballot submitting the above proposed amendment shall have written or printed thereon  
2 the following:

3 "( ) YES Shall the Constitution be amended so as to authorize the General Assembly  
4 to provide by general or local law for limitations upon the rate of increase  
5 ( ) NO of the ad valorem tax millage rate and for limitations upon the rate of  
6 increase in the value of property for ad valorem taxation for county,  
7 municipal, or educational purposes or any combination thereof?"

8 All person desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."

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