

House Resolution 1013

By: Representatives Levitas of the 82nd, Lindsey of the 54th, Powell of the 29th, Geisinger of the 48th, Jacobs of the 80th, and others

A RESOLUTION

1 Proposing an amendment to the Constitution so as to authorize the General Assembly to
 2 provide by law for homestead exemptions that freeze the assessment of property with respect
 3 to any or all ad valorem property taxes; to provide for ratification of such exemptions which
 4 were previously enacted; to provide for the submission of this amendment for ratification or
 5 rejection; and for other purposes.

6 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article VII, Section II, Paragraph II of the Constitution is amended by adding a new
 9 subparagraph to subparagraph (a) to read as follows:

10 "(5) Notwithstanding any other provision of this Constitution to the contrary, the
 11 General Assembly is authorized to provide by law for homestead exemptions that freeze
 12 the assessment of property with respect to any or all ad valorem property taxes so long
 13 as such homestead exemptions otherwise comply with the requirements of this Paragraph.
 14 Any such law may provide for a base year valuation with an exemption amount equal to
 15 the amount of any increase in value over that base year amount or may provide for such
 16 other valuation method as determined by the General Assembly. Any such law may
 17 provide for annual or periodic adjustments in valuation or exemption amount by indexing
 18 or such other method as determined by the General Assembly. Any such general or local
 19 laws enacted prior to January 1, 2009, are ratified expressly; provided, however, that such
 20 ratification shall not be interpreted to imply that such laws were invalid at the time they
 21 became law."

22 **SECTION 2.**

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

1 " YES Shall the Constitution of Georgia be amended so as to authorize the General
2 Assembly to provide by law for homestead exemptions that essentially
3 NO freeze the assessment of property with respect to any or all ad valorem
4 property taxes and to provide for ratification of such exemptions which
5 were previously enacted?"

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