

House Resolution 164

By: Representatives Lim of the 99<sup>th</sup> and Holcomb of the 81<sup>st</sup>

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to authorize the General Assembly to  
2 provide by general law for valuation of open-space land subject to a contract for an  
3 agricultural incentive zone; to provide for related matters; to provide for the submission of  
4 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 VII, Section I, Paragraph III of the Constitution is amended by adding a new  
8 subparagraph to read as follows:

9 "(e.1) The General Assembly shall provide by general law:

10 (1) For the definition and methods of assessment and taxation, such methods to include  
11 a formula based on current use, annual productivity, and real property sales data, of  
12 'open-space land' to include land subject to contract for an urban agricultural incentive  
13 zone, as defined by general law;

14 (2) Open-space land subject to contract for an urban agricultural incentive zone that shall  
15 be valued for assessment at the rate based on the average per-acre value of irrigated row  
16 crop land in this state, adjusted proportionally to reflect the acreage of the property under  
17 contract, as published by the National Agricultural Statistics Service of the United States  
18 Department of Agriculture as of January 1, 2021; and

H. R. 164

19 (3) That the State Board of Equalization shall post the per-acre land value as provided  
20 for in subparagraph (2) of this Paragraph on its Internet website within 30 days of this  
21 subparagraph becoming effective."

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:

26 "( ) YES Shall the Constitution of Georgia be amended so as to authorize the General  
27 ( ) NO Assembly to provide by general law for valuation of open-space land  
28 subject to a contract for an agricultural incentive zone?"

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

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