

House Resolution 1234

By: Representatives Wix of the 33<sup>rd</sup>, Teilhet of the 40<sup>th</sup>, Jenkins of the 8<sup>th</sup>, Johnson of the 37<sup>th</sup>,  
and Thomas of the 100<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 the submission of this  
4 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.* 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 municipal, or school district purposes or any combination thereof not to exceed 3 percent  
14 per year; or

15 (2) Limitations upon the rate of increase in the value of property for ad valorem taxation  
16 for county, municipal, or school district purposes or any combination thereof, excluding  
17 any additions or improvements thereto, not to exceed 3 percent per year."

### 18 SECTION 2.

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

21 The ballot submitting the above proposed amendment shall have written or printed thereon  
22 the following:

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

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.