

House Resolution 1021

By: Representatives Stephens of the 164th, Washburn of the 144th, and Blackmon of the 146th

A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide for local governments to have
2 the option to offer a state-wide homestead exemption from ad valorem taxes in an amount
3 equal to any amount by which the current year assessed value of a homestead exceeds the
4 base year value of such homestead as provided by general law; to provide for the submission
5 of this amendment for ratification or rejection; and for other purposes.

6 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

7
8 Article VII, Section II of the Constitution is amended by adding a new Paragraph to read as
9 follows:

10 "Paragraph VI. **Base year homestead exemption; local approval.** The General Assembly
11 shall be authorized by general law to provide for a state-wide homestead exemption from
12 ad valorem taxes in an amount equal to any amount by which the current year assessed
13 value of a homestead exceeds the base year value of such homestead, to be implemented
14 locally at the discretion and with the approval of the governing authority of each county,
15 consolidated government, municipality, and local school district and subsequent
16 referendum approval."

SECTION 2.

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

"() YES Shall the Constitution of Georgia be amended so as to provide for local
() NO governments to have the option to offer a state-wide homestead exemption from ad valorem taxes in an amount equal to any amount by which the current year assessed value of a homestead exceeds the base year value of such homestead as provided by general law, subject to approval of the governing authority of each county, consolidated government, municipality, and local school district and subsequent referendum approval?"

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