

House Resolution 1178

By: Representatives Richardson of the 125th, Newton of the 127th, Leverett of the 123rd, Clifton of the 131st, Smith of the 138th, and others

A RESOLUTION

1 Proposing an amendment to the Constitution so as to remove the cap on benefits granted
 2 pursuant to the Homeowner's Incentive Adjustment clause; to authorize the General
 3 Assembly to provide by general law for local grant and adjustment programs; to provide for
 4 related matters; to provide for the submission of this amendment for ratification or rejection;
 5 and for other purposes.

6 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 SECTION 1.

8 Article VII, Section IIA of the Constitution is amended by revising Paragraph I as follows:

9 "Paragraph I. *State and local grants; adjustment amount.* (a) For each taxable year, a
 10 homeowner's incentive adjustment may be applied to the return of each taxpayer claiming
 11 such state-wide homestead exemption as may be specified by general law. The General
 12 Assembly by general law may authorize local governments and local school systems to
 13 establish local grant programs and to appropriate local tax funds in support of local
 14 homeowner's incentive adjustments.

15 (b) The amount of ~~such adjustment~~ the adjustment applied pursuant to subparagraph (a)
 16 of this Paragraph may provide a taxpayer with a benefit equivalent to a homestead
 17 exemption of up to \$18,000.00 ~~of the assessed value of a taxpayer's homestead or the~~

18 taxpayer's ad valorem property tax liability on the homestead, ~~whichever is lower~~. The
19 General Assembly may appropriate such amount each year for grants to local governments
20 and school districts as homeowner tax relief grants.

21 (c) The adjustments and grants authorized by this Paragraph shall be made in such
22 manner and shall be subject to the procedures and conditions as may be specified by
23 general law heretofore or hereafter enacted."

24 **SECTION 2.**

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

28 "() YES Shall the Homeowner's Incentive Adjustment clause be amended to provide
29 () NO property tax relief to homeowners by authorizing local grants and adjustments
30 and by removing the current cap on benefits provided to homeowners?"

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

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