

# HOUSE JOINT RESOLUTION G

February 7, 2001, Introduced by Reps. Newell, Howell, Middaugh, Kooiman, Garcia, Allen, Van Woerkom, Bishop, Shackleton, DeRossett, Vander Veen and Voorhees and referred to the Committee on Land Use and Environment.

A joint resolution proposing an amendment to the state constitution of 1963, by amending section 3 of article IX, to restrict the assessment of agricultural real property used in agricultural operations.

Resolved by the Senate and House of Representatives of the state of Michigan, That the following amendment to the state constitution of 1963, to restrict the assessment of agricultural real property used in agricultural operations, is proposed, agreed to, and submitted to the people of the state:

## ARTICLE IX

Sec. 3. The legislature shall provide for the uniform general ad valorem taxation of real and tangible personal property not exempt by law except for taxes levied for school operating purposes. The legislature shall provide for the determination of true cash value of such property; the proportion of true cash

1 value at which such property shall be uniformly assessed, which  
2 shall not, after January 1, 1966, exceed 50 percent; and for a  
3 system of equalization of assessments. FOR TAXES LEVIED IN 2002  
4 AND EACH YEAR AFTER 2002, THE LEGISLATURE SHALL PROVIDE FOR AN  
5 ASSESSMENT SYSTEM BASED UPON AGRICULTURE USE VALUE FOR QUALIFIED  
6 AGRICULTURAL PROPERTY AS DEFINED BY LAW. THE LEGISLATURE MAY  
7 PROVIDE FOR ALTERNATIVE METHODS OF TAXATION FOR PROPERTY REMOVED  
8 FROM AGRICULTURAL USE. For taxes levied in 1995 and each year  
9 ~~thereafter~~ AFTER 1995, the legislature shall provide that the  
10 taxable value of each parcel of property adjusted for additions  
11 and losses, shall not increase each year by more than the  
12 increase in the immediately preceding year in the general price  
13 level, as defined in section 33 of this article, or 5 percent,  
14 whichever is less until ownership of the parcel of property is  
15 transferred OR UNTIL PROPERTY ASSESSED BASED UPON AGRICULTURAL  
16 USE VALUE IS REMOVED FROM AGRICULTURAL USE. When ownership of  
17 the parcel of property is transferred as defined by law, the  
18 parcel shall be assessed at the applicable proportion of current  
19 true cash value. WHEN PROPERTY IS REMOVED FROM AGRICULTURAL USE,  
20 THE PROPERTY SHALL BE ASSESSED AS PROVIDED BY LAW. The legisla-  
21 ture may provide for alternative means of taxation of designated  
22 real and tangible personal property in lieu of general ad valorem  
23 taxation. Every tax other than the general ad valorem property  
24 tax shall be uniform upon the class or classes on which it  
25 operates. A law that increases the statutory limits in effect as  
26 of February 1, 1994 on the maximum amount of ad valorem property  
27 taxes that may be levied for school district operating purposes

1 requires the approval of 3/4 of the members elected to and  
2 serving in the Senate and in the House of Representatives.

3       Resolved further, That the foregoing amendment shall be sub-  
4 mitted to the people of the state at the next general election in  
5 the manner provided by law.