

SENATE JOINT RESOLUTION Q

March 27, 2001, Introduced by Senator STILLE and referred to the Committee on Farming, Agribusiness and Food Systems.

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

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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 SHALL
7 PROVIDE FOR ALTERNATIVE METHODS OF TAXATION AND, NOTWITHSTANDING
8 ANY OTHER LIMITATIONS OF THIS SECTION, THE ADJUSTMENT OF TAXABLE
9 VALUE AS PROVIDED BY LAW FOR PROPERTY THAT CEASES TO BE QUALIFIED
10 AGRICULTURAL PROPERTY AS DEFINED BY LAW. For taxes levied in 1995
11 and each year ~~thereafter~~ AFTER 1995, the legislature shall pro-
12 vide that the taxable value of each parcel of property adjusted
13 for additions and losses, shall not increase each year by more
14 than the increase in the immediately preceding year in the gen-
15 eral price level, as defined in section 33 of this article, or 5
16 percent, whichever is less until ownership of the parcel of prop-
17 erty is transferred. When ownership of the parcel of property is
18 transferred as defined by law, the parcel shall be assessed at
19 the applicable proportion of current true cash value. The legis-
20 lature may provide for alternative means of taxation of desig-
21 nated real and tangible personal property in lieu of general ad
22 valorem taxation. Every tax other than the general ad valorem
23 property tax shall be uniform upon the class or classes on which
24 it operates. A law that increases the statutory limits in effect
25 as of February 1, 1994 on the maximum amount of ad valorem prop-
26 erty taxes that may be levied for school district operating

1 purposes requires the approval of 3/4 of the members elected to
2 and 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.