

HOUSE JOINT RESOLUTION A

January 28, 2003, Introduced by Reps. Walker and Palsrok 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

1 of true cash value at which such property shall be uniformly
2 assessed, which shall not, after January 1, 1966, exceed 50
3 percent; and for a system of equalization of assessments. **For**
4 **taxes levied in 2004 and each year after 2004, the legislature**
5 **shall provide for an assessment system based upon agriculture use**
6 **value for qualified agricultural property as defined by law. The**
7 **legislature shall provide for the adjustment of taxable value as**
8 **provided by law for property that ceases to be qualified**
9 **agricultural property as defined by law.** For taxes levied in 1995
10 and each year ~~thereafter~~ **after 1995**, the legislature shall
11 provide that the taxable value of each parcel of property
12 adjusted for additions and losses, shall not increase each year
13 by more than the increase in the immediately preceding year in
14 the general price level, as defined in section 33 of this
15 article, or 5 percent, whichever is less until ownership of the
16 parcel of property is transferred. When ownership of the parcel
17 of property is transferred as defined by law, the parcel shall be
18 assessed at the applicable proportion of current true cash
19 value. The legislature may provide for alternative means of
20 taxation of designated real and tangible personal property in
21 lieu of general ad valorem taxation. Every tax other than the
22 general ad valorem property tax shall be uniform upon the class
23 or classes on which it operates. A law that increases the
24 statutory limits in effect as of February 1, 1994 on the maximum
25 amount of ad valorem property taxes that may be levied for school
26 district operating purposes requires the approval of 3/4 of the
27 members elected to and serving in the Senate and in the House of

1 Representatives.

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