



HOUSE JOINT RESOLUTION R

May 11, 2000, Introduced by Reps. Gilbert, Green, Julian, Rick Johnson, Sheltroun, Mortimer, LaSata, Sanborn, Kowall, Hager, Richardville, Ehardt, Mead, Bishop, Vear, Cameron Brown, Pumford, Byl, Bradstreet, Ruth Johnson, Jelinek, Howell, DeVuyst, Shackleton, Toy, Pappageorge, Middaugh, Stamas, Hart, Scranton, Birkholz, Kuipers and Allen and referred to the Committee on Agriculture and Resource Management.

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 2001
4 AND EACH YEAR AFTER 2001, 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. When ownership of the parcel of property is trans-
16 ferred as defined by law, the parcel shall be assessed at the
17 applicable proportion of current true cash value. The legisla-
18 ture may provide for alternative means of taxation of designated
19 real and tangible personal property in lieu of general ad valorem
20 taxation. Every tax other than the general ad valorem property
21 tax shall be uniform upon the class or classes on which it
22 operates. A law that increases the statutory limits in effect as
23 of February 1, 1994 on the maximum amount of ad valorem property
24 taxes that may be levied for school district operating purposes
25 requires the approval of 3/4 of the members elected to and serv-
26 ing in the Senate and in the House of Representatives.

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