

HOUSE JOINT RESOLUTION EE

November 10, 2004, Introduced by Reps. Pappageorge, Meisner, Vander Veen, Brandenburg, Richardville, Howell, Condino, Plakas, Woronchak, Caul, Kooiman, Sheen, Pumford and Ehardt and referred to the Committee on Government Operations.

A joint resolution proposing an amendment to the state constitution of 1963, by amending section 3 of article IX, to grant the legislature the authority to define additions and losses for property tax purposes.

Resolved by the Senate and House of Representatives of the state of Michigan, That the following amendment to the state constitution of 1963, to grant the legislature the authority to define additions and losses for property tax purposes, 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 1995 and each year thereafter, the legislature
5 shall provide that the taxable value of each parcel of property
6 adjusted for additions and losses, **as defined by law**, shall not
7 increase each year by more than the increase in the immediately
8 preceding year in the general price level, as defined in section
9 33 of this article, or 5 percent, whichever is less until
10 ownership of the parcel of property is transferred. When
11 ownership of the parcel of property is transferred as defined by
12 law, the parcel shall be assessed at the applicable proportion of
13 current true cash value. The legislature may provide for
14 alternative means of taxation of designated real and tangible
15 personal property in lieu of general ad valorem taxation. Every
16 tax other than the general ad valorem property tax shall be
17 uniform upon the class or classes on which it operates. A law
18 that increases the statutory limits in effect as of February 1,
19 1994 on the maximum amount of ad valorem property taxes that may
20 be levied for school district operating purposes requires the
21 approval of 3/4 of the members elected to and serving in the
22 Senate and in the House of Representatives.

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