

STATE CONSTITUTION (EXCERPT)
CONSTITUTION OF MICHIGAN OF 1963

§ 3 Property taxation; uniformity; assessments; limitations; classes; approval of legislature.

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 value at which such property shall be uniformly assessed, which shall not, after January 1, 1966, exceed 50 percent; and for a system of equalization of assessments. For taxes levied in 1995 and each year thereafter, the legislature shall provide that the taxable value of each parcel of property adjusted for additions and losses, shall not increase each year by more than the increase in the immediately preceding year in the general price level, as defined in section 33 of this article, or 5 percent, whichever is less until ownership of the parcel of property is transferred. When ownership of the parcel of property is transferred as defined by law, the parcel shall be assessed at the applicable proportion of current true cash value. The legislature may provide for alternative means of taxation of designated real and tangible personal property in lieu of general ad valorem taxation. Every tax other than the general ad valorem property tax shall be uniform upon the class or classes on which it operates. A law that increases the statutory limits in effect as of February 1, 1994 on the maximum amount of ad valorem property taxes that may be levied for school district operating purposes requires the approval of 3/4 of the members elected to and serving in the Senate and in the House of Representatives.

History: Const. 1963, Art. IX, § 3, Eff. Jan. 1, 1964;—Am. S.J.R. S, approved Mar. 15, 1994, Eff. Apr. 30, 1994.

Constitutionality: Const 1963, art 6, § 1 and art 9, §§ 1 and 3 do not require the state to pay the entire cost of trial court operations. It is for the legislature to determine whether to adopt a system of state funding of trial court operations. *Grand Traverse Co v Michigan*, 450 Mich 457, 538 NW2d 1, (1995).

Former constitution: See Const. 1908, Art. X, §§ 3, 4, 7, 8.