

HOUSE JOINT RESOLUTION C

January 31, 2001, Introduced by Reps. Gilbert, Kooiman, Middaugh, George, Van Woerkom, Koetje, Stamas and Caul 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 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 A
5 COUNTY ADMINISTERED ASSESSMENT SYSTEM BASED UPON AGRICULTURE USE
6 VALUE FOR QUALIFIED AGRICULTURAL PROPERTY AS DEFINED BY LAW. THE
7 LEGISLATURE MAY PROVIDE FOR ALTERNATIVE METHODS OF TAXATION FOR
8 PROPERTY REMOVED FROM AGRICULTURAL USE. For taxes levied in 1995
9 and each year ~~thereafter~~ AFTER 1995, the legislature shall pro-
10 vide that the taxable value of each parcel of property adjusted
11 for additions and losses, shall not increase each year by more
12 than the increase in the immediately preceding year in the gen-
13 eral price level, as defined in section 33 of this article, or
14 5 percent, whichever is less until ownership of the parcel of
15 property is transferred. When ownership of the parcel of prop-
16 erty is transferred as defined by law, the parcel shall be
17 assessed at the applicable proportion of current true cash
18 value. The legislature may provide for alternative means of tax-
19 ation of designated real and tangible personal property in lieu
20 of general ad valorem taxation. Every tax other than the general
21 ad valorem property tax shall be uniform upon the class or
22 classes on which it operates. A law that increases the statutory
23 limits in effect as of February 1, 1994 on the maximum amount of
24 ad valorem property taxes that may be levied for school district
25 operating purposes requires the approval of 3/4 of the members
26 elected to and serving in the Senate and in the House of
27 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.