

House Resolution 1022 (AS PASSED HOUSE AND SENATE)

By: Representatives Camp of the 135th, Washburn of the 144th, Frye of the 122nd, Martin of the 49th, and Blackmon of the 146th

A RESOLUTION

1 Proposing an amendment to the Constitution so as to authorize the General Assembly to
2 provide by general law for a state-wide homestead exemption that serves to limit increases
3 in the assessed value of homesteads, but which any county, consolidated government,
4 municipality, or local school system may opt out of upon the completion of certain
5 procedures; to provide for the submission of this amendment for ratification or rejection; and
6 for other purposes.

7 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 SECTION 1.

9 Article VII, Section II of the Constitution is amended in Paragraph II by adding a new
10 subparagraph (a.1) to read as follows:

11 "(a.1) In addition to the powers otherwise authorized by this Constitution, the General
12 Assembly shall be authorized to provide by general law for a single state-wide homestead
13 exemption from ad valorem taxes that is uniformly applicable to each county, consolidated
14 government, municipality, or local school system beginning January 1, 2025; provided,
15 however, that the General Assembly may:

16 (1) Limit the application of the homestead exemption to any such political subdivisions
17 that do not already have certain existing homestead exemptions in effect;

