

# HOUSE JOINT RESOLUTION ZZ

March 18, 2010, Introduced by Reps. Kowall, DeShazor, Elsenheimer, Walsh, Marleau, Horn, Rick Jones, Tyler and Crawford and referred to the Committee on Tax Policy.

A joint resolution proposing an amendment to the state constitution of 1963, by amending section 3 of article IX, to revise the method for calculating the annual increase in taxable value of property.

Resolved by the Senate and House of Representatives of the state of Michigan, That the following amendment to the state constitution of 1963, to revise the method for calculating the annual increase in taxable value of property, 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

1 true cash value of such property; the proportion of true cash value  
2 at which such property shall be uniformly assessed, which shall  
3 not, after January 1, 1966, exceed 50 percent; and for a system of  
4 equalization of assessments. For taxes levied in 1995 and each year  
5 thereafter, the legislature shall provide that the taxable value of  
6 each parcel of property adjusted for additions and losses, shall  
7 not increase each year by more than the increase in the immediately  
8 preceding year in the general price level, as defined in section 33  
9 of this article, **THE INCREASE IN THE DETROIT CONSUMER PRICE INDEX,**  
10 or 5 percent, whichever is less until ownership of the parcel of  
11 property is transferred. When ownership of the parcel of property  
12 is transferred as defined by law, the parcel shall be assessed at  
13 the applicable proportion of current true cash value. The  
14 legislature may provide for alternative means of taxation of  
15 designated real and tangible personal property in lieu of general  
16 ad valorem taxation. Every tax other than the general ad valorem  
17 property tax shall be uniform upon the class or classes on which it  
18 operates. A law that increases the statutory limits in effect as of  
19 February 1, 1994 on the maximum amount of ad valorem property taxes  
20 that may be levied for school district operating purposes requires  
21 the 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.