

Proposed Constitutional Amendment 1

Without increasing the current state sales tax rate, shall the Constitution of Georgia be amended so as to create the Georgia Outdoor Stewardship Trust Fund to conserve lands that protect drinking water sources and the water quality of rivers, lakes, and streams; to protect and conserve forests, fish, wildlife habitats, and state and local parks; and to provide opportunities for our children and families to play and enjoy the outdoors, by dedicating, subject to full public disclosure, up to 80 percent of the existing sales tax collected by sporting goods stores to such purposes without increasing the current state sales tax rate?

This Constitutional Amendment would provide legal authority for a previously-enacted statute that dedicates 40% (could be increased at a later date up to 80%) of the sales taxes currently levied on specified sporting goods to be placed in the newly-established Georgia Outdoor Stewardship Trust Fund. The Trust Fund will be managed by a board comprised of Georgia Department of Natural Resources officials, the director of the State Forestry Commission, the Commissioner of Transportation, and others appointed by the General Assembly. The trust fund is the first to be established in Georgia specifically to preserve and protect land for conservation. The fund will be used to preserve natural areas, provide recreation, and protect natural resources including water supplies. Money in the fund may not revert to the General Fund.

The ability of the General Assembly to budget adequately is protected by reducing the amount allocated to the trust fund if sales tax revenue to the state drops as specified in the legislation.

Proposed Constitutional Amendment 2

Shall the Constitution of Georgia be amended so as to create a state-wide business court, authorize superior court business court divisions, and allow for the appointment process for state-wide business court judges in order to lower costs, improve the efficiency of all courts, and promote predictability of judicial outcomes in certain complex business disputes for the benefit of all citizens of this state?

This Constitutional Amendment would allow any party to complex litigation (lawsuits having a subject matter including but not limited to securities, antitrust, intellectual property, cybersecurity or professional malpractice claims involving business disputes) to seek the removal of that case from the local jurisdiction in which it was filed to a state-wide business court, although any jury trials would take place where the lawsuit was originally filed. The apparent intention is to allow complex cases to be tried more efficiently by expert judges and consequently to free up judicial and administrative time

and resources for other litigation within the counties of the State. Trial court judges are generally elected by the voters of the counties which they serve, and periodically stand for re-election. However, business court judges would be appointed by the governor and approved by committees of the Georgia Senate and House for terms of five years rather than be elected locally, and these judges could be re-appointed as long as the judge meets the qualifications for appointment.

Proposed Constitutional Amendment 3

Shall the Constitution of Georgia be amended so as to revise provisions related to the subclassification for tax purposes of and the prescribed methodology for establishing the value of forest land conservation use property and related assistance grants, to provide that assistance grants related to forest land conservation use property may be increased by general law for a five-year period and that up to 5 percent of assistance grants may be deducted and retained by the state revenue commissioner to provide for certain state administrative costs, and to provide for the subclassification of qualified timberland property for ad valorem taxation purposes?

Forest land is difficult to appraise using standard appraisal methods. To promote uniformity in 159 counties in Georgia, the authority of the Department of Revenue, which presently determines the value of forest lands for conservation, would be modified. This Amendment changes which lands can go into conservation agreements, and slightly modifies how the value is calculated. The properties affected would be forest land conservation use properties of at least 200 acres in aggregate which lie in one or more counties in parcels of at least 100 acres within any given county, and would decrease the required time of a conservation use covenant from 15 to 10 years. From 2019 through 2023, the Amendment allows the value of the county assistance grants to be increased by general law beyond the amount of revenue needed to offset revenue losses stemming from forest land being included in the conservation use. The 2008 base year used for determining the forest land fair market value is updated to a 2016 base year, and the base year will change in 2019 and every three years thereafter. The General Assembly may provide for a fee of up to five percent to be retained by the revenue commissioner to offset the costs to administer the program. The Amendment would also establish a new class of property to be known as "qualified timberland property," which is defined as tangible real property with a primary use for the production of trees to produce timber for commercial uses. The value of qualified timberland property shall be at least 175 percent of such property's forest land conservation use value. The Amendment also establishes a separate system to appeal appraisals and determinations related to qualified timberland property. The apparent intention is to assist the timber industry but also to preserve forest land. The legislation is supported by the Georgia Forestry Association.

Proposed Constitutional Amendment 4

Shall the Constitution of Georgia be amended so as to provide certain rights to victims against whom a crime has allegedly been perpetrated and allow victims to assert such rights?

This Constitutional Amendment is also known as Marsy's Law Crime Victim Rights Amendment, named after a murder victim, and advocated as part of a national effort to guarantee certain rights to crime victims. The legislation to implement this Constitutional Amendment has already been enacted as Ga. Code Ann. § 17-1715. The Amendment and statute would allow the victim of a crime to assert the right to be treated with fairness, dignity and respect; the right to be notified of all proceedings involving the alleged criminal; the right to be heard at any proceeding concerning the release, sentencing or plea of the person accused; and the right to challenge any decision made or verdict or sentence entered in a criminal or delinquency proceeding, among other specific rights. By giving the victim of a crime Constitutional guarantees, this Amendment necessarily affects the rights of persons accused of crimes, for example by allowing the victim to challenge verdicts or sentences even if those verdicts or sentences meet all existing legal requirements and standards.

Proposed Constitutional Amendment 5

Shall the Constitution of Georgia be amended so as to authorize a referendum for a sales and use tax for education by a county school district or an independent school district or districts within the county having the majority of the students enrolled within the county and to provide that the proceeds are distributed on a per student basis among all the school systems unless an agreement is reached among such school systems for a different distribution?

This Constitutional Amendment enables a school district or group of school districts within a county with more than one school district, if that one or group of school districts enrolls a majority of the students within the county, to call for a local sales tax referendum for educational purposes. The tax would be limited to five years and would be one percent. The revenue is intended to be divided between the county school system and independent (municipal) school systems by agreement. The intended effect would be to authorize school systems with the majority of students in a county to call for a local tax referendum even if smaller systems refuse to cooperate, but the proceeds of such a referendum, if approved by the voters, are required to be proportionately distributed according to student enrollment.

HOMESTEAD EXEMPTION QUESTIONS

Homestead exemptions are reductions in property taxes for owner-occupied residential properties provided that certain requirements are met. The principal requirement is that the owner-taxpayer lives on the property as his or her primary residence. Other exemption requirements may be based on age, income, veteran status and disability. Under Georgia law, the County Board of Tax Assessors determines the fair market value of residential property, then calculates its assessed value at 40% of the fair market value for tax purposes. Homestead exemptions most often apply to millage for taxes collected for the general operating budget of the jurisdiction. Millage levied to retire bonds generally does not have a homestead exemption applied because the voters agreed to be taxed for that purpose. If approved, the legislation listed below would apply additional homestead exemptions within various local jurisdictions with one applying state-wide and two applying county-wide, by subtracting the stated homestead exemption amount, or by subtracting a “floating” percentage, from a residential property’s assessed value.

Statewide Question A

Do you approve a new homestead exemption in a municipal corporation that is located in more than one county, that levies a sales tax for the purpose of a metropolitan area system of public transportation, and that has within its boundaries an independent school system, from ad valorem taxes for municipal purposes in the amount of the difference between the current year assessed value of a home and its lowest base year value, provided that the lowest base year value will be adjusted yearly by 2.6 percent?

Although this question is presented to all voters of the State, it applies only to the City of Atlanta, and would place a cap on any increase in ad valorem taxes for educational purposes unless a future state-wide amendment is enacted. While it protects homeowners from property tax increases rising more than 2.6 percent, it will not change with the rate of inflation, because it freezes property values even if the market value of particular property rises more than 2.6 percent.

Statewide Question B

Shall the Act be approved which provides an exemption from ad valorem taxes on nonprofit homes for the mentally disabled if they include business corporations in the ownership structure for financing purposes?

This Act would amend O.C.G.A. § 48-5-41 (13) to clarify that a non-profit home for the mentally disabled qualifies for an exemption from ad valorem taxes even if financing for

construction or renovation of the home is provided by a business corporation or other entity. The business corporation providing financing would get the benefit of the tax exemption until the loan for construction is repaid. The apparent intention is to encourage additional sources of financing for non-profit homes for the mentally disabled.

HB 707

Do you approve a new homestead exemption from City of Roswell property taxes for city purposes in the amount of the difference between the current year assessed value of a home and its lowest base year value, provided that the lowest base year value will be adjusted yearly by the lesser of 3 percent or the inflation rate?

This is a floating exemption with the base year being the first full year after purchase and the market value being the purchase price. For property purchased prior to January 1, 2019, the lowest value in years 2016, 2017 or 2018 will be used as the base year if the property was owned and occupied by the taxpayer in those years. Each year, the assessed property values may only increase up to 3 percent or the percentage of inflation, whichever is lower.

HB 708

Do you approve a new homestead exemption from City of Johns Creek property taxes for city purposes in the amount of the difference between the current year assessed value of a home and its lowest base year value, provided that the lowest base year value will be adjusted yearly by the lesser of 3 percent or the inflation rate?

This is a floating exemption with the base year being the first full year after purchase and the market value being the purchase price. For property purchased prior to January 1, 2019, the lowest value in years 2016, 2017 or 2018 will be used as the base year if the property was owned and occupied by the taxpayer in those years. Each year, the assessed property values may only increase up to 3 percent or the percentage of inflation, whichever is lower.

HB 710

Do you approve a new homestead exemption from City of Milton property taxes for city purposes in the amount of the difference between the current year assessed value of a home and its lowest base year value, provided that the lowest base year value will be adjusted yearly by the lesser of 3 percent or the inflation rate?

This is a floating exemption with the base year being the first full year after purchase and the market value being the purchase price. For property purchased prior to January 1, 2019, the lowest value in years 2016, 2017 or 2018 will be used as the base year if the property was owned and occupied by the taxpayer in those years. Each year, the assessed property values may only increase up to 3 percent or the percentage of inflation, whichever is lower.

HB 711

Do you approve a new homestead exemption from City of Mountain Park property taxes for city purposes in the amount of the difference between the current year assessed value of a home and its lowest base year value, provided that the lowest base year value will be adjusted yearly by the lesser of 3 percent or the inflation rate?

This is a floating exemption with the base year being the first full year after purchase and the market value being the purchase price. For property purchased prior to January 1, 2019, the lowest value in years 2016, 2017 or 2018 will be used as the base year if the property was owned and occupied by the taxpayer in those years. Each year, the assessed property values may only increase up to 3 percent or the percentage of inflation, whichever is lower.

HB 712

Do you approve a new homestead exemption from City of Alpharetta property taxes for city purposes in the amount of the difference between the current year assessed value of a home and its lowest base year value, provided that the lowest base year value will be adjusted yearly by the lesser of 3 percent or the inflation rate?

This is a floating exemption with the base year being the first full year after purchase and the market value being the purchase price. For property purchased prior to January 1, 2019, the lowest value in years 2016, 2017 or 2018 will be used as the base year if the property was owned and occupied by the taxpayer in those years. Each year, the assessed property values may only increase up to 3 percent or the percentage of inflation, whichever is lower.

HB 1064

Shall the Act be approved which provides a homestead exemption from Fulton County ad valorem taxes for county purposes in the amount of \$50,000 of the assessed value of the homestead for residents of that count who are older than 65 years of age?

Resident homeowners within Fulton County over 65 years of age, who are presently entitled to the tax exemption of \$30,000 applicable to all resident homeowners, would be entitled to an additional \$20,000 tax exemption, for a total tax exemption from county property taxes of \$50,000.

SB 317

Do you approve a new homestead exemption from Fulton County property taxes for educational purposes in the amount of the difference between the current year assessed value of a home and its lowest base year value, provided that the lowest base year value will be adjusted yearly by the lesser of 3 percent or the inflation rate?

There is presently no homestead exemption from Fulton County school taxes. This is a floating exemption with the base year being the first full year after purchase and the market value being the purchase price. For property purchased prior to January 1, 2019, the lowest value in years 2016, 2017 or 2018 will be used as the base year if the property was owned and occupied by the taxpayer in those years. Each year, the assessed property values may only increase up to 3 percent or the percentage of inflation, whichever is lower.

SB 48

Shall the Act be approved which increases the homestead exemption from City of Atlanta Independent School District ad valorem taxes for educational purposes from \$30,000.00 to \$50,000.00 of the assessed value of that homestead that exceeds \$10,000.00, provided that such Act shall be repealed on December 31, 2021?

This exemption applies to resident homeowners of the City of Atlanta, and increases the exemption from school ad valorem taxes to \$50,000. It also provides a legislative “sunset” of December 31, 2021 following which this particular exemption must be re-enacted, or modified by similar legislation subject to voter approval, or cease to be applied.

FULTON INDUSTRIAL DISTRICT

HB 869

Shall the Act be approved which repeals the amendment to the Constitution of Georgia creating within Fulton County the Fulton County Industrial District and prohibiting the governing authority of Fulton County from levying any tax for educational purposes within the boundaries of an independent school system?

If approved, this legislation will dissolve the Fulton Industrial District which, under present state law, cannot be annexed into any city within Fulton County. The Fulton Industrial District is 7.5 square miles of land which presently brings 5 to 6 million dollars of tax revenue to the County annually. As the last piece of unincorporated Fulton County, the Fulton Industrial District will become subject to annexation efforts by the City of Atlanta or the City of South Fulton if this referendum question is approved.

SUNDAY ALCOHOL SALES – referendum question in 10 jurisdictions

Shall the governing authority of [**City of Alpharetta, Atlanta, College Park, Hapeville, Johns Creek, Milton, Sandy Springs, South Fulton, Union City and Fulton County** (unincorporated)] be authorized to permit and regulate Sunday sales of distilled spirits or alcoholic beverages for beverage purposes by the drink from 11:00 A.M. to 12:30 P.M.?

Known as the “Sunday brunch bill,” SB 17 authorizes referendum elections in any local jurisdiction calling for such an election to permit restaurants that are licensed establishments deriving at least 50 percent of their total annual gross sales from the sale of prepared meals or food, and hotels/motels deriving at least 50 percent of their annual gross income from the rental of rooms for overnight lodging, to sell alcoholic beverages by the drink, starting at the earlier hour of 11:30 A.M. Package stores are not included in this extension of allowed sales time.

FREEPORT EXEMPTION QUESTION – CITY OF SOUTH FULTON

Since 1976, Georgia’s Freeport law allows local governments to exempt certain types of business inventory from ad valorem (property) taxes, and more than 60% of Georgia cities have done so at some level (from 20% to 100%). The City Council of the City of South Fulton proposes to grant a 100% Freeport exemption from property taxes to the tangible personal property described below in order to attract fulfillment centers to be located within the City so as to generate fiscal and economic benefits.

1. Shall the City of South Fulton be authorized to enact a Freeport Exemption to exempt goods in the process of manufacture or production from taxation?
2. Shall the City of South Fulton be authorized to enact a Freeport Exemption to exempt finished manufactured or produced goods still held in the possession of the original manufacturer or producer from taxation?
3. Shall the City of South Fulton be authorized to enact a Freeport Exemption to exempt finished manufactured goods destined for distribution out of state from taxation.