

Guide to Constitutional Amendments & Referendum

[Homestead Property Tax Exemption Amendment | \(HR-1022\)](#)

Georgia ballot question: “Shall the Constitution of Georgia be amended so as to authorize the General Assembly to provide by general law for a statewide homestead exemption that serves to limit increases in the assessed value of homesteads (i.e., slow down property tax hikes), but which any county, consolidated government, municipality, or local school system may opt out of upon the completion of certain procedures?”

Sponsors: Beth Camp (R), Dale Washburn (R), Spencer Frye (D), Chuck Martin (R), Shaw Blackmon (R)

Purpose: Amendment 1 **seeks to implement a statewide exemption for local homestead taxes, ensuring uniform property tax valuations across Georgia based on annual assessments tied to the consumer price index.**

Voting Yes: A “yes” vote would **authorize the state legislature to establish a statewide, local-option homestead exemption from ad valorem taxes**, applicable uniformly across all counties, cities, and school districts unless they opt-out. The values of all homesteads in Georgia would freeze based on a yearly assessment of consumer price index (i.e., **the value of homes would go up the same percentage throughout Georgia**). This would make property taxes more predictable and uniform across the state. **Local governments could opt out** of the exemption, which would maintain their autonomy in setting local tax policies.

Voting No: A “no” vote would maintain the current system, in which **local jurisdictions have their varying homestead exemptions**. Property taxes could continue to vary significantly from one area to another, potentially leading to sudden increases if counties delay reassessment until mandated by penalties.

Pro(s): This would provide consistency and predictability in property tax assessments, benefiting homeowners with fixed incomes by preventing unexpected tax increases. Would prevent “back door” tax increases by governments that get extra revenue when home values go up by neglecting to lower tax millage rates

Con(s): 1) This legislation might discourage homeowners from selling their homes due to potentially higher taxes on new purchases, affecting real estate market fluidity and accessibility for new buyers; 2) If local governments do not meet the criteria and procedures to opt out, it could take the power away from them to determine home values and millage rates.

Legislative Approval: House Resolution 1022 was passed and adopted unanimously by the Georgia House of Representatives (171 - 0) and the Georgia State Senate passed the resolution by 42-11.

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[Tax Court Amendment | \(HR-598\)](#)

Georgia ballot question: “Shall the Constitution of Georgia be amended so as to provide for the Georgia Tax Court to be vested with the judicial power of the state and to have venue, judges, and jurisdiction concurrent with superior courts?”

Sponsors: Chuck Martin (R), Chas Cannon (R), Bruce Williamson (R), Todd Jones (R), Vance Smith (R), Shaw Blackmon (R)

Purpose: The amendment would **create the Georgia Tax Court with statewide jurisdiction to handle tax-related cases**. The Georgia Tax Tribunal, which **currently operates under the executive branch**, reviews tax cases. The new court would **move these matters into the judicial branch**, allowing tax cases to be heard by specialized judges focusing on tax law, which would streamline complex tax matters. Judges would be appointed by the governor with approval by the Senate Judiciary Committee and House Committee on Judiciary, and serve four years. Ballotpedia has a good map showing Tax tribunals and courts across other states.

Voting Yes: A “yes” vote would **establish the new tax court as part of the state’s judicial system**. Currently, appeals are heard by the Fulton County Superior Court. “Yes” to this amendment would ensure that the **Georgia Court of Appeals would hear appeals to a tax case decisions**.

Voting No: A “no” vote would leave the current system in place, meaning tax disputes **would continue to be handled by the Tax Tribunal under the executive branch**. Appeals to tribunal decisions would still go through the superior court.

Pro(s): Tax cases would be handled by judges specifically appointed to understand tax law, leading to more informed decisions and a streamlined appeals process. Also, the burden on the superior court system would be reduced.

Con(s): 1) The new court would no longer be elected by the people but instead, the governor would appoint the Chief Judge over the court who would then have the power to appoint three assistant court judges, taking away any power that we have with our votes. 2) Currently, if you want to appeal your taxes you can represent yourself in court without any fees. With the new court, citizens would be required to obtain an attorney and be responsible for all legal fees and court costs.

Legislative Support: The legislation to allow for voting on the amendment on the ballot passed the Georgia House unanimously with a 165-0 vote and was nearly unanimous in the State Senate with a 49-1 vote. The one “No” was from Republican Senator Colton Moore of SD-53 (R).

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[Personal Property Tax Exemption Increase Measure | \(HR-808\)](#)

Georgia ballot question: “Do you approve the Act that increases an exemption from property tax for all tangible personal property from \$7,500 to \$20,000?”

Sponsors: Mike Cheokas (R), Bill Yearta (R), Karen Mathiak (R), Jason Ridley (R), Alan Powell (R), Matt Dubnik (R)

Purpose: This amendment **seeks to increase tangible personal property tax exemption from \$7,500 to \$20,000**. The purpose is to alleviate the financial burden on businesses due to inflationary pressures by reducing the property tax on tangible personal property such as like furniture, equipment, inventory, and other business supplies and equipment.

Voting Yes: A “yes” would **raise the tax exemption limit to \$20,000**. This change is aimed at helping small business owners, including those in very small or single-person operations, by decreasing the ongoing tax burden on already taxed business essentials.

Voting No: A “no” vote would **maintain the current exemption limit of \$7,500**. This would mean businesses would continue to pay personal property taxes on the current basis without the proposed relief.

Pro(s): Small businesses already pay sales taxes on property when they buy it; personal property tax means they’re paying additional taxes on those same items every year. The increased exemption would reduce their tax burden.

Con(s): Some argue that the tax revenue loss from this legislation could reach be as high as \$250 million annually which might possibly negatively affect funding for education and other purposes. Local counties could make up the shortfall with Local Option Sales Tax (LOST) referendums to recover lost revenue.

Legislative Approval: House Bill 808, proposing this amendment, received bipartisan support in the Georgia legislature, passing unanimously in the Senate and strong support in the House (125-43), reflecting broad legislative support for easing tax pressures on small businesses.