

PROPOSED
CONSTITUTIONAL AMENDMENTS
AND
STATE-WIDE REFERENDUM QUESTION
GENERAL ELECTION
NOVEMBER 5, 2024

Constitutional Amendments 1-2
Summaries of Amendments and
State-wide Referendum Question A

This booklet contains copies of the two proposed amendments to the Constitution in their entirety. These amendments will be submitted at the general election on November 5, 2024. As required by the Constitution, these proposed amendments in their entirety are on file in the office of the judge of the probate court in each county and are available for public inspection. This booklet also includes summaries of the two proposals as prepared by Attorney General Christopher Carr, Secretary of State Brad Raffensperger, and Legislative Counsel Betsy Howerton and published in the newspaper which is each county's official legal organ. In addition, a summary of the state-wide referendum question prepared by Secretary of State Brad Raffensperger is included.

CONSTITUTIONAL
AMENDMENTS

1-2

A RESOLUTION

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

BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

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

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

- (1) Limit the application of the homestead exemption to any such political subdivisions that do not already have certain existing homestead exemptions in effect;
- (2) Prescribe a method by which any such political subdivision may opt out of said homestead exemption; and
- (3) Prescribe a method by which any such newly created

political subdivision may opt in to such homestead exemption."

SECTION 2.

The above proposed amendment to the Constitution shall be published and submitted as provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the above proposed amendment shall have written or printed thereon the following:

"() YES Shall the Constitution of Georgia be amended so as to authorize the General Assembly to provide by general law for a state-wide homestead exemption that serves to limit increases in the assessed value of homesteads, but which any county, consolidated government, municipality, or local school system may opt out of upon the completion of certain procedures?"

() NO

All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes." All persons desiring to vote against ratifying the proposed amendment shall vote "No." If such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall become a part of the Constitution of this state.

A RESOLUTION

Proposing an amendment to the Constitution so as to vest judicial power of the state in the Georgia Tax Court; to provide for venue and jurisdiction of the Georgia Tax Court; to provide for concurrent jurisdiction with superior courts; to provide for judges of the Georgia Tax Court and their qualifications; to provide for vacancies; to provide for related matters; to provide for the submission of this amendment for ratification or rejection; and for other purposes.

BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Article VI, Section I of the Constitution is amended by revising Paragraph I as follows:

"Paragraph I. **Judicial power of the state.** The judicial power of the state shall be vested exclusively in the following classes of courts: magistrate courts, probate courts, juvenile courts, state courts, superior courts, state-wide business court, Georgia Tax Court, Court of Appeals, and Supreme Court. Nothing in this paragraph shall preclude a superior court from creating a business court division for its circuit in a manner provided by law. Magistrate courts, probate courts, juvenile courts, and state courts shall be courts of limited jurisdiction. In addition, the General Assembly may establish or authorize the establishment of municipal courts and may authorize administrative agencies to exercise quasi-judicial powers. Municipal courts shall have jurisdiction over ordinance violations and such other jurisdiction as provided by law. Except as provided in this

Paragraph and in Section X, municipal courts, county recorder's courts, and civil courts in existence on June 30, 1983, and administrative agencies shall not be subject to the provisions of this article. The General Assembly shall have the authority to confer 'by law' jurisdiction upon municipal courts to try state offenses."

SECTION 2.

Article VI, Section II of the Constitution is amended by adding a new paragraph to read as follows:

"Paragraph X. **Venue of Georgia Tax Court.** All cases before the Georgia Tax Court may conduct pretrial proceedings in any county as provided by law. Any trial of a case that is before the Georgia Tax Court shall take place in the county as is otherwise prescribed by this section."

SECTION 3.

Article VI, Section III of the Constitution is amended by adding a new paragraph to read as follows:

"Paragraph III. **Jurisdiction of Georgia Tax Court.** The Georgia Tax Court shall have state-wide jurisdiction as provided by law."

SECTION 4.

Article VI, Section IV of the Constitution is amended by revising Paragraph I as follows:

"Paragraph I. **Jurisdiction of superior courts.** The superior courts shall have jurisdiction in all cases, except as otherwise provided in this Constitution. They shall have exclusive jurisdiction over trials in felony cases, except in the case of juvenile offenders as provided by law; in cases respecting title to land; and in divorce cases. They shall have concurrent jurisdiction with the state-wide business court and the Georgia Tax Court in equity cases. A superior court by agreement of the parties may order removal of a case to the state-wide business court or the Georgia Tax Court

as provided by law. The superior courts shall have such appellate jurisdiction, either alone or by circuit or district, as may be provided by law."

SECTION 5.

Article VI, Section VII of the Constitution is amended in Paragraph I by adding a new subparagraph to read as follows:

"(c) Each Georgia Tax Court judge shall serve a term of four years; provided, however, that the initial term of each such judge shall be as provided by law. Each Georgia Tax Court judge shall be appointed by the Governor, subject to approval by a majority vote of the Senate Judiciary Committee and a majority vote of the House Committee on Judiciary. Each judge may be reappointed for any number of consecutive terms so long as he or she meets the qualifications of appointment at the time of each appointment and is approved as required by this subparagraph. The Georgia Tax Court shall consist of the number of judges as provided for by law. For purposes of qualifications, Georgia Tax Court judges shall be deemed to serve the geographical area of this state."

SECTION 6.

Article VI, Section VII of the Constitution is amended in Paragraph II by adding a new subparagraph to read as follows:

"(b.2) Georgia Tax Court judges shall have such qualifications as provided by law."

SECTION 7.

Article VI, Section VII of the Constitution, relating to classes of courts of limited jurisdiction, is amended by revising Paragraph III as follows:

"Paragraph III. *Vacancies.* Vacancies shall be filled by appointment of the Governor except as otherwise provided by law in the magistrate, probate, and juvenile courts. Vacancies in the state-wide business court shall be filled by appointment of

the Governor, subject to approval as specified in subparagraph (b) of Paragraph (I) of this section. Vacancies in the Georgia Tax Court shall be filled by appointment of the Governor, subject to approval as provided for in subparagraph (c) of Paragraph (I) of this section."

SECTION 8.

The above proposed amendment to the Constitution shall be published and submitted as provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the above proposed amendment shall have written or printed thereon the following:

"() YES 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?"

() NO

All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes." All persons desiring to vote against ratifying the proposed amendment shall vote "No." If such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall become a part of the Constitution of this state.

SUMMARIES OF PROPOSED
CONSTITUTIONAL AMENDMENTS
AND
STATE-WIDE REFERENDUM QUESTION
ON THE GENERAL ELECTION BALLOT
NOVEMBER 5, 2024

**SUMMARIES OF
PROPOSED
CONSTITUTIONAL
AMENDMENTS**

Pursuant to requirements of the Georgia Constitution, Attorney General Christopher Carr, Secretary of State Brad Raffensperger, and Legislative Counsel Betsy Howerton hereby provide the summaries of the proposed constitutional amendments that will appear on the November 5, 2024, general election ballot for consideration by the people of Georgia (short captions are those adopted by the Constitutional Amendments Publication Board):

-1 -

Provides for a general law state-wide homestead exemption that may differentiate among political subdivisions.

House Resolution No. 1022
Ga. L. 2024, p. 1191

"() YES Shall the Constitution of Georgia be amended so as to authorize the General Assembly to provide by general law for a state-wide homestead exemption that

serves to limit increases in the assessed value of homesteads, but which any county, consolidated government, municipality, or local school system may opt out of upon the completion of certain procedures?"

Summary

This proposal amends Article VII, Section II, Paragraph II of the Georgia Constitution to add a new subparagraph (a.1) to authorize the General Assembly to provide by general law for a state-wide uniform homestead exemption. The law may limit this exemption to different political subdivisions that do not already have existing homestead exemptions, and may provide for political subdivisions to opt out, or for future political subdivisions to opt in.

A copy of this entire proposed constitutional amendment is on file in the office of the judge of the probate court and is available for public inspection.

- 2 -

Provides for a state-wide Georgia Tax Court.

House Resolution No. 598
Ga. L. 2024, p. 1189

"() YES 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?"

Summary

This proposal creates a state-wide Georgia Tax Court with state-wide jurisdiction for use under certain circumstances. It contains provisions relating to venue, jurisdiction, and powers of such court. It provides for appointment of Georgia Tax Court judges with qualifications to be provided by law, and for filling of vacancies.

A copy of this entire proposed constitutional amendment is on file in the office of the judge of the probate court and is available for public inspection.

**SUMMARY OF
PROPOSED STATE-WIDE
REFERENDUM
QUESTION**

Pursuant to Code Section 21-2-4 of the O.C.G.A., the Secretary of State is authorized to include with the summaries of proposed constitutional amendments summaries of any state-wide referendum questions to be voted on at the same general election:

- A -

Raises amount of tangible personal property tax exemption from \$7,500.00 to \$20,000.00.

House Bill No. 808
Act No. 581
Ga. L. 2024, p. 696

YES Do you approve the Act that
 NO increases an exemption from property tax for all tangible personal property from \$7,500.00 to \$20,000.00?"

Summary

This proposal raises the amount of tangible personal property tax exemption from \$7,500.00 to \$20,000.00. It amends Code Section 48-5-42.1 of the Official Code of Georgia Annotated in subsection (b).

If approved by a majority of the voters, the Act becomes effective on January 1, 2025, and applies to all tax years beginning on or after that date.