

## Summary of Proposed Constitutional Amendments

Pursuant to requirements of the Georgia Constitution, Secretary of State Karen C. Handel, Attorney General Thurbert E. Baker, and Legislative Counsel Sewell R. Brumby hereby provide the summaries of the proposed constitutional amendments that will appear on the November 4, 2008, General Election ballot for consideration by the people of Georgia:

### Amendment 1

To encourage the preservation of Georgia's forests through a conservation use property tax reduction program.

House Resolution No. 1276  
Resolution Act No. 702  
Ga. L. 2008, p. 1209

"Shall the Constitution of Georgia be amended so as to provide that the General Assembly by general law shall encourage the preservation, conservation, and protection of the state's forests through the special assessment and taxation of certain forest lands and assistance grants to local government?"

YES  NO

This proposal directs the General Assembly to provide for a new method of ad valorem tax assessment of forest land conservation use property. Such property will include only tracts of forest land which exceed 200 acres except where the General Assembly has provided by general law for exceptions to the 200 acre limit under certain circumstances. Subject to certain qualifications, an owner of such property will be able to enter into a covenant to restrict the use of the land to current use; and the land will then be taxed according to a formula based on current use, annual productivity, and real property sales data. A breach of the covenant will result in a government recapturing the tax savings and may result in other appropriate penalties.

The General Assembly is directed to appropriate funds to local government to partially offset any loss of local revenue.

The General Assembly has enacted a law to implement this constitutional amendment. This law will become effective only if the constitutional amendment is ratified by the voters. This law is 2008 HB 1211; Act No. 464, found at Ga. Laws 2008, p. 297.

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.

### Amendment 2

To authorize local school districts to use tax funds for community redevelopment purposes.

Senate Resolution No. 996  
Resolution Act No. 777  
Ga. L. 2008, p. 1211

"Shall the Constitution of Georgia be amended so as to authorize community redevelopment and authorize counties, municipalities, and local boards of education to use tax funds for redevelopment

purposes and programs?"

YES  NO

This proposal affirms that the General Assembly may authorize counties, municipalities, and housing authorities to carry out community redevelopment.

The proposal also revises the Constitution's provisions relative to redevelopment powers and tax allocation bonds. As revised by the proposed amendment, the current provisions for community redevelopment, after providing for such powers, will contain revised provisions relative to tax allocation bonds. In general, tax allocation bonds are government borrowings which are repaid specifically from future growth in the property tax digest of an area under redevelopment.

Under the proposal a general law will be able to authorize the use of county, municipal, and school tax funds, or any combination thereof, to fund redevelopment purposes and programs, including repayment of tax allocation bonds. The general law may provide for such use of tax funds without regard to whether the local government approved such use before January 1, 2009. No county, municipal, or school tax funds may be used for such purposes and programs without approval by the applicable local governing body.

With respect to school taxes only, such taxes may be used for redevelopment purposes and programs only if: (1) they have been pledged for repayment of tax allocation bonds which have been judicially validated (approved by a court for issuance); or (2) such use is authorized by general law after January 1, 2009.

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

### **Amendment 3**

**To authorize the creation of special Infrastructure Development Districts providing infrastructure to underserved areas.**

Senate Resolution No. 309

Resolution Act No. 373

Ga. L. 2007, p. 775

"Shall the Constitution of Georgia be amended so as to authorize the General Assembly to provide by general law for the creation and comprehensive regulation of infrastructure development districts for the provision of infrastructure as authorized by local governments?"

YES  NO

This proposal authorizes the General Assembly by general law to provide for the creation and regulation of infrastructure development districts. The purpose of such districts will be for the creation, provision, and expansion of such infrastructure services and facilities as may be provided for by general law.

Counties and municipalities affected by the creation of infrastructure development districts will have the authority to approve creation of such districts. The general law providing for the creation of the districts will provide for the establishment of an administrative or governing body for the districts.

Such administrative or governing bodies will be able to impose and collect fees and assessments within each district and to incur debt according to powers and limits set by statute.

The General Assembly has enacted a law to provide for the creation and regulation of infrastructure development districts. This law will become effective only if the constitutional amendment is ratified by the voters. This law is 2007 SB 200; Act No. 372, found at Ga. Laws 2007, p. 739.