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## **Ballot Questions on 2024 General Election Ballot**

### **Constitutional Amendment 1:**

#### **Ballot Question:**

“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?”

#### **Resolution Summary:**

HR 1022 would allow for the implementation of a statewide homestead exemption that caps the annual assessments of home values at the rate of inflation. This would result in assessments for homesteaded properties being limited to an increase capped at the rate of inflation (CPI), with an initial opt-out period for local levying authorities (counties, cities, and schools). These levying authorities (counties and cities) where this cap takes effect would have access to an additional 1% sales tax that must be used for additional property tax relief - the extra penny of revenue must be fully offset by a further reduction in property tax.

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### **Constitutional Amendment 2:**

#### **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?”

**Resolution Summary:**

This constitutional amendment would replace the Georgia Tax Tribunal, which sits in the Executive Branch, with a Tax Court in the Judicial Branch. This is not creating more government; instead, it is moving a function of government that serves taxpayers between branches of government to improve efficiency. Currently, if a taxpayer wishes to appeal a tax tribunal decision his or her only option is to go through the Superior Court in Fulton County, which is not set up to be an appellate court and is overrun with a lengthy trial calendar. A Tax Court authorized under this amendment would allow for the first round of appeal to be made to the Georgia Court of Appeals – a purpose-built appeals court with a more streamlined and quick process for Georgians.

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**Statewide Referendum A:**

**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?”

Referendum Summary: HB 808 would increase the ad valorem taxation exemption on tangible personal property for businesses in Georgia from \$7,500 to \$20,000. It would reduce taxes for Georgia businesses by updating the exemption amount for the first time in years to account for the effects of inflation. The bill received a 2/3 majority vote in both the

House of Representatives and the Senate, and must now be approved by Georgia voters during the November 5, 2024 general election.

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