



- **VOTORS** believes the “Current Market Value” property tax process in Virginia is unfair, unjust and unrelated to the taxpayers ability to pay
- **VOTORS** wants a Virginia Constitutional Amendment that provides an “Acquisition-Value Based” property tax system which:
 - Resets property assessment values to those on record a minimum of 2 years prior to passage of this amendment
 - Limits the annual increase in property value assessments to 1% plus any percentage increase in the rate of inflation until a property is sold, at which time the property value assessment is adjusted to the fair market value at that time (sales price)
 - Limits annual property tax rate increases to 1% of the previous year’s tax rate
- **VOTORS** believes local governments must be more efficient and disciplined in their budget development and spending plans
- **VOTORS** believes an Acquisition-Value Based property tax system will strengthen families, strengthen public education, and strengthen and help drive a robust Virginia economy
- **VOTORS** supports and endorses House Joint Resolution No. 19: Constitutional Amendment; "Assessments of real property and tax rates"; Chief Patron: Del. Jeff Frederick (R-52)

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