

ABSTRACT OF VOTES CAST AT THE GENERAL ELECTION HELD NOVEMBER 6, 2012

		Wd 1 Prec 1	Wd 2 Prec 1	Wd 2 Prec 2	Wd 2 Prec 3	Wd 2 Prec 4	Wd 3 Prec 2	Wd 3 Prec 3	Wd 4 Prec 2	Wd 4 Prec 3	Wd 4 Prec 4	Wd 4 Prec 5	Wd 4 Prec 6	Wd 4 Prec 7	Wd 5 Prec 2	Wd 5 Prec 3	Wd 5 Prec 5	Wd 5 Prec 6	Wd 5 Prec 7	Wd 5 Prec 8	Wd 5 Prec 9	Wd 5 Prec 10	Wd 5 Prec 11	Wd 6 Prec 1	Wd 6 Prec 1	Wd 6 Prec 2	Wd 6 Prec 3	Wd 9 Prec 1	Wd 9 Prec 2	Wd 9 Prec 3	Ward 10 Prec 1	Wd 11 Prec 1	Ward 11 Prec 1-B	Wd 11 Prec 3	Ashland	Bala	Center	Fancy Creek	Grant	Jackson	Madison H64	Madison Twp H67	Fl. Riley /Mad H64	Fl. Riley B/Mad	Man Twp #1	Man Twp #2	Man Twp #3	Man Twp #4	Mileyday	Ogden Twp	Ogden Fl. Riley	Sherman	Swede Crk	Wildcat	Zenodale	Handcourts	Total
Constitutional Amendment	Yes	325	316	138	535	359	191	387	125	293	554	293	101	19	303	378	174	385	176	275	616	591	669	1	88	2	161	45	57	29	14	88	85	13	47	154	24	25	280	77	252	6	54	36	142	145	48	152	15	212	157	29	236	93	5	10061	
	No	323	302	135	584	268	187	307	106	278	448	260	96	9	295	317	158	305	137	196	501	455	536	1	96	1	162	35	53	20	8	94	50	8	51	140	16	35	272	73	221	8	30	26	129	141	50	134	13	96	169	135	35	222	101	1	8830

**Explanatory statement.** This amendment would allow the legislature to classify and tax watercraft upon a basis different from other property.  
 A vote for this proposition would permit the legislature to provide for separate classification and taxation of watercraft or to exempt such property from property taxation and impose taxes in lieu thereof.  
 A vote against this proposition would continue the taxation of watercraft in the same manner as all other property.  
 Shall the following be adopted?  
**§ 1. System of taxation;**  
**classification; exemption.** (a) The provisions of this subsection shall govern the assessment and taxation of property on and after January 1, 1993-2013, and each year thereafter. Except as otherwise hereinafter specifically provided, the legislature shall provide for a uniform and equal basis of valuation and rate of taxation of all property subject to taxation. The legislature may provide for the classification and the taxation uniformly as to class of recreational vehicles *and watercraft*, as defined by the legislature, or may exempt such class from property taxation and impose taxes upon another basis in lieu thereof. The provisions of this subsection shall not be applicable to the taxation of motor vehicles, except as otherwise hereinafter specifically provided, mineral products, money, mortgages, notes and other evidence of debt and grain. Property shall be classified into the following classes for the purpose of assessment and assessed at the percentage of value prescribed therefor:  
 Class 1 shall consist of real property. Real property shall be further classified into seven subclasses. Such property shall be defined by law for the purpose of subclassification and assessed uniformly as to subclass at the following percentages of value:  
 (1) Real property used for residential purposes including multi-family residential real property and real property necessary to accommodate a residential community of mobile or manufactured homes including the real property upon which such homes are located.....111/2%(2) Land devoted to agricultural use which shall be valued upon the basis of its agricultural income or agricultural productivity pursuant to section 12 of article 11 of the constitution .....30% (3) Vacant lots.....12% (4) Real property which is owned and operated by a not-for-profit organization not subject to federal income taxation pursuant to section 501 of the federal internal revenue code, and which is included in the subclass by law.....12%(5) Public utility real property, except railroad real property which shall be assessed at the average rate that all other commercial and industrial property is assessed.....33%(6) Real property used for commercial and industrial purposes and buildings and other improvements located upon land devoted to agricultural use.....25% / 2  
 (7) All other urban and rural real property not otherwise specifically subclassified.....30%  
 Class 2 shall consist of tangible personal property. Such tangible personal property shall be further classified into six subclasses, shall be defined by law for the purpose of subclassification and assessed uniformly as to subclass at the following percentages of value:(1) Mobile homes used for residential purposes.....111/2%(2) Mineral leasehold interests except oil leasehold interests the average daily production from which is five barrels or less, and atural as leasehold interests the average daily production from which is 100 mcf or less, which shall be assessed at 25%.....30%(3) Public utility tangible personal property including inventories thereof, except railroad personal property including inventories thereof, which shall be assessed at the average rate all other commercial and industrial property is assessed.....33%(4) All categories of motor vehicles not defined and specifically valued and taxed pursuant to law enacted prior to January 1, 1985.....30%(5) Commercial and industrial machinery and equipment which, if its economic life is seven years or more, shall be valued at its retail cost when new less seven-year straight-line depreciation, or which, if its economic life is less than seven years, shall be valued at its retail cost when new less straight-line depreciation over its economic life, except that, the value so obtained for such property, notwithstanding its economic life and as long as such property is being used, shall not be less than 20% of the retail cost when new of such property.....25%(6) All other tangible personal property not otherwise specifically classified.....30%(b) All property used exclusively for state, county, municipal, literary, educational, scientific, religious, benevolent and charitable purposes, farm machinery and equipment, merchants' and manufacturers' inventories, other than public utility inventories included in subclass (3) of class 2, livestock, and all household goods and personal effects not used for the production of income, shall be exempted from property taxation.  
 OYes ONo



WE, THE UNDERSIGNED BOARD OF CANVASSERS, do hereby certify that the foregoing abstract of votes cast at the General Election held on the 6th day of November, A.D. 2012, is true and correct, as shown by the returns of said election on file in the County Clerk's office, and canvassed by us this 15th day of November, A.D. 2012.

Attest:  
 Rich Vargo, County Clerk  
 Alvan Johnson, Board of County Canvassers  
 Karen McCulloh, Board of County Canvassers  
 Cindy Volanti, Board of County Canvassers