

House Bill 1102 (AS PASSED HOUSE AND SENATE)

By: Representatives Dudgeon of the 25th, Gilligan of the 24th, Duncan of the 26th, Cantrell of the 22nd, and Tanner of the 9th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act to provide a homestead exemption from all Forsyth County school district
2 ad valorem taxes for educational purposes for the full value of the homestead of certain
3 residents of that school district, approved April 19, 2000 (Ga. L. 2000, p. 4268), so as to
4 revise the eligibility of residents for such homestead exemption; to provide for related
5 matters; to provide for a referendum, effective dates, and automatic repeal under certain
6 circumstances; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 An Act to provide a homestead exemption from all Forsyth County school district ad valorem
10 taxes for educational purposes for the full value of the homestead of certain residents of that
11 school district, approved April 19, 2000 (Ga. L. 2000, p. 4268), is amended by adding a new
12 subsection to Section 2 to read as follows:

13 "(c) A person shall not receive the homestead exemption granted by subsection (a) of this
14 section if there are minor children residing in the homestead unless such children are the
15 natural or adopted children of the person, are foster children under the care of the person,
16 are children for whom the person has been appointed guardian, or are temporary residents
17 of the homestead for a period of not more than one year in duration."

18 **SECTION 2.**

19 The election superintendent of Forsyth County shall call and conduct an election as provided
20 in this section for the purpose of submitting this Act to the electors of the Forsyth County
21 school district for approval or rejection. The election superintendent shall conduct that
22 election on the Tuesday after the first Monday in November, 2016, and shall issue the call
23 and conduct that election as provided by general law. The election superintendent shall
24 cause the date and purpose of the election to be published once a week for two weeks

25 immediately preceding the date thereof in the official organ of Forsyth County. The ballot
 26 shall have written or printed thereon the words:

27 "() YES Shall the Act be approved which reduces the eligibility of certain senior
 28 () NO citizen residents who have minor children living with them to receive a
 29 complete homestead exemption from Forsyth County school district ad
 30 valorem taxes?"

31 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 32 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 33 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 34 effect on January 1, 2017. If the Act is not so approved or if the election is not conducted
 35 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
 36 be automatically repealed on the first day of January immediately following that election
 37 date. The expense of such election shall be borne by Forsyth County. It shall be the election
 38 superintendent's duty to certify the result thereof to the Secretary of State.

39 **SECTION 3.**

40 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
 41 its approval by the Governor or upon its becoming law without such approval.

42 **SECTION 4.**

43 All laws and parts of laws in conflict with this Act are repealed.