

House Bill 841 (AS PASSED HOUSE AND SENATE)

By: Representatives Scoggins of the 14th, Gambill of the 15th, and Kelley of the 16th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act to provide a homestead exemption from certain Bartow County ad valorem
2 taxes for county purposes in the amount of \$5,000.00 of the assessed value of the homestead
3 for certain residents of that county, approved March 24, 1994 (Ga. L. 1994, p. 4058), so as
4 to increase the amount of such homestead exemption to \$10,000.00; to provide for related
5 matters; to provide for a referendum, effective dates, and automatic repeal; to provide for
6 applicability; 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 certain Bartow County ad valorem taxes for
10 county purposes in the amount of \$5,000.00 of the assessed value of the homestead for
11 certain residents of that county, approved March 24, 1994 (Ga. L. 1994, p. 4058), is amended
12 by revising Section 2 as follows:

13 "SECTION 2.

14 Each resident of Bartow County is granted an exemption on that person's homestead from
15 all Bartow County ad valorem taxes for county purposes in the amount of \$10,000.00 of
16 the assessed value of that homestead."

17 **SECTION 2.**

18 Said Act is further amended by revising Section 6 as follows:

19 "SECTION 6.

20 The exemption granted by this Act shall apply to all taxable years beginning on and after
21 January 1, 2021."

22

SECTION 3.

23 The election superintendent of Bartow County shall call and conduct an election as provided
 24 in this section for the purpose of submitting this Act to the electors of Bartow County for
 25 approval or rejection. The election superintendent shall conduct that election on the Tuesday
 26 immediately following the first Monday in November, 2020, and shall issue the call and
 27 conduct that election as provided by general law. The superintendent shall cause the date and
 28 purpose of the election to be published once a week for two weeks immediately preceding
 29 the date thereof in the official organ of Bartow County. The ballot shall have written or
 30 printed thereon the words:

31 "() YES Shall the Act be approved which increases the homestead exemption from
 32 Bartow County ad valorem taxes for county purposes from \$5,000.00 to
 33 () NO \$10,000.00?"

34 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
 35 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
 36 cast on such question are for approval of the Act, Sections 1 and 2 of this Act shall become
 37 of full force and effect on January 1, 2021, and shall be applicable to all taxable years
 38 beginning on or after January 1, 2021. If the Act is not so approved or if the election is not
 39 conducted as provided in this section, Sections 1 and 2 of this Act shall not become effective
 40 and this Act shall be automatically repealed on the first day of January immediately
 41 following such election date. The expense of such election shall be borne by Bartow County.
 42 It shall be the election superintendent's duty to certify the result thereof to the Secretary of
 43 State.

44

SECTION 4.

45 Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon
 46 its approval by the Governor or upon its becoming law without such approval.

47

SECTION 5.

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