

House Bill 1138 (AS PASSED HOUSE AND SENATE)

By: Representatives Neal of the 74th, Glanton of the 75th, Burnough of the 77th, Bazemore of the 63rd, Douglas of the 78th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act to provide a homestead exemption from certain City of Morrow ad valorem
2 taxes for city purposes, approved March 30, 1993 (Ga. L. 1993, p. 4446), as amended, so as
3 to increase the amount of a homestead exemption from City of Morrow ad valorem taxes;
4 to provide for compliance with constitutional requirements; to provide for a referendum,
5 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 An Act to provide a homestead exemption from certain City of Morrow ad valorem taxes for
9 city purposes, approved March 30, 1993 (Ga. L. 1993, p. 4446), as amended, particularly by
10 an Act approved March 27, 1995 (Ga. L. 1995, p. 3909), is amended by revising
11 subsection (b) of Section 1 as follows:

12 "(b) Each resident of the City of Morrow is granted an exemption on that person's
13 homestead from all City of Morrow ad valorem taxes for city purposes in the amount
14 of \$80,000.00 of the assessed value of that homestead. The value of that property in excess
15 of such exempted amount shall remain subject to taxation"

16

SECTION 2.

17 In accordance with the requirements of Article VII, Section II of the Constitution of the State
 18 of Georgia, this Act shall not become law unless it receives the requisite two-thirds' majority
 19 vote in both the Senate and the House of Representatives.

20

SECTION 3.

21 The election superintendent of the City of Morrow shall call and conduct an election as
 22 provided in this section for the purpose of submitting this Act to the electors of the City of
 23 Morrow for approval or rejection. The election superintendent shall conduct that election on
 24 any permissible special election date under Code Section 21-2-540 of the O.C.G.A., but not
 25 later than the November, 2022, general election and shall issue the call and conduct such
 26 election as provided by general law. The election superintendent shall cause the date and
 27 purpose of the election to be published once a week for two weeks immediately preceding
 28 the date thereof in the official organ of the City of Morrow. The ballot shall have written or
 29 printed thereon the words:

30 " YES Shall the Act be approved that provides for an amendment to the \$60,000.00
 31 NO homestead exemption from City of Morrow ad valorem taxes for municipal
 32 purposes so as to increase the exemption to \$80,000.00?"

33 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 34 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 35 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 36 effect on January 1, 2023. If the Act is not so approved or if the election is not conducted
 37 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
 38 be automatically repealed on the first day of January immediately following that election
 39 date. The expense of such election shall be borne by the City of Morrow. It shall be the
 40 election superintendent's duty to certify the result thereof to the Secretary of State.

41 **SECTION 4.**

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

44 **SECTION 5.**

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