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House Bill 1196 (AS PASSED HOUSE AND SENATE)

By: Representative Powell of the 32<sup>nd</sup>

## A BILL TO BE ENTITLED AN ACT

1 To amend an Act to provide for homestead exemptions from Hart County ad valorem taxes

2 for county purposes and from Hart County School District ad valorem taxes for educational

3 purposes for certain residents of that county and school district, approved April 6, 1992

4 (Ga. L. 1992, p. 5574), as amended, so as to increase the amount of such homestead

5 exemption from Hart County School District ad valorem taxes for educational purposes from

6 \$10,000.00 to \$15,000.00 of the assessed value of that homestead; to provide for related

7 matters; to provide for compliance with constitutional requirements; to provide for

8 applicability; to provide for a referendum, contingent effective dates, and automatic repeal;

9 to repeal conflicting laws; and for other purposes.

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## BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

12 An Act to provide for homestead exemptions from Hart County ad valorem taxes for county

purposes and from Hart County School District ad valorem taxes for educational purposes

14 for certain residents of that county and school district, approved April 6, 1992 (Ga. L. 1992,

p. 5574), as amended, is amended by revising Section 3 as follows:

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16 "SECTION 3. 17 Each resident of the Hart County School District who is 65 years of age or older is granted 18 an exemption on that person's homestead from all Hart County School District ad valorem 19 taxes for educational purposes in the amount of \$15,000.00 of the assessed value of that homestead." 20 21 **SECTION 2.** 22 Said Act is further amended by revising Section 8 as follows: "SECTION 8. 23 24 The exemption granted by Section 2 of this Act shall apply to all taxable years beginning 25 on or after January 1, 2021. The exemption granted by Section 3 of this Act shall apply to 26 all taxable years beginning on or after January 1, 2023." 27 **SECTION 3.** 28 In accordance with the requirements of Article VII, Section II, Paragraph II(a)(1) of the 29 Constitution of the State of Georgia, this Act shall not become law unless it receives the 30 requisite two-thirds' majority vote in both the Senate and the House of Representatives. 31 **SECTION 4.** 32 The election superintendent of Hart County shall call and conduct an election as provided in 33 this section for the purpose of submitting this Act to the electors of Hart County for approval 34 or rejection. The election superintendent shall conduct that election on the date of the 2022 35 November general election and shall issue the call and conduct that election as provided by

general law. The election superintendent shall cause the date and purpose of the election to

be published once a week for two weeks immediately preceding the date thereof in the

official organ of Hart County. The ballot shall have written or printed thereon the words:

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39 "( ) YES Shall the Act be approved which increases the homestead exemption from 40 ( ) NO Hart County School District ad valorem taxes for educational purposes from 41 \$10,000.00 of the assessed value of the homestead for residents of that 42 county who are 65 years of age or older to \$15,000.00 of its assessed 43 value?" 44 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring 45 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on 46 such question are for approval of the Act, Sections 1 and 2 of this Act shall become of full 47 force and effect on January 1, 2023, and shall apply to all taxable years beginning on or after 48 such date. If the Act is not so approved or if the election is not conducted as provided in this 49 section, Sections 1 and 2 of this Act shall not become effective, and this Act shall be 50 automatically repealed on the first day of January immediately following that election date. 51 The expense of such election shall be borne by Hart County. It shall be the election 52 superintendent's duty to certify the result thereof to the Secretary of State.

SECTION 5.

- 54 Except as otherwise provided in Section 4 of this Act, this Act shall become effective upon
- its approval by the Governor or upon its becoming law without such approval.

56 **SECTION 6.** 

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