

House Bill 1196 (AS PASSED HOUSE AND SENATE)

By: Representative Powell of the 32nd

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.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 An Act to provide for homestead exemptions from Hart County ad valorem taxes for county
13 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,
15 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
20 homestead."

21 **SECTION 2.**

22 Said Act is further amended by revising Section 8 as follows:

23 "SECTION 8.

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
36 general law. The election superintendent shall cause the date and purpose of the election to
37 be published once a week for two weeks immediately preceding the date thereof in the
38 official organ of Hart County. The ballot shall have written or printed thereon the words:

