

House Bill 1646

By: Representatives Yates of the 106<sup>th</sup>, Smith of the 103<sup>rd</sup>, Brown of the 130<sup>th</sup> and Westmoreland of the 104<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act providing a homestead exemption from certain Coweta County ad valorem  
2 taxes for county purposes, approved March 24, 1994 (Ga. L. 1994, p. 3742), so as to increase  
3 certain homestead exemption amounts; to provide for a referendum, effective dates, and  
4 automatic repeal under certain circumstances; to repeal conflicting laws; and for other  
5 purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 An Act providing a homestead exemption from certain Coweta County ad valorem taxes for  
9 county purposes, approved March 24, 1994 (Ga. L. 1994, p. 3742), is amended by striking  
10 Section 2 and inserting in lieu thereof a new Section 2 to read as follows:

11 "SECTION 2.

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

15 **SECTION 2.**

16 The exemption granted by this Act shall apply to all taxable years beginning on or after  
17 January 1, 2003.

18 **SECTION 3.**

19 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
20 superintendent of Coweta County shall call and conduct an election as provided in this  
21 section for the purpose of submitting this Act to the electors of Coweta County for approval  
22 or rejection. The election superintendent shall conduct that election on the date of the  
23 state-wide general election in November, 2002, and shall issue the call and conduct that

1 election as provided by general law. The superintendent shall cause the date and purpose of  
 2 the election to be published once a week for two weeks immediately preceding the date  
 3 thereof in the official organ of Coweta County. The ballot shall have written or printed  
 4 thereon the words:

5 " YES Shall the Act be approved which increases the homestead exemption from  
 6 all Coweta County ad valorem taxes for county purposes to \$10,000.00 of  
 7  NO the assessed value of the homestead?"

8 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons  
 9 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
 10 cast on such question are for approval of the Act, then Sections 1 and 2 of this Act shall  
 11 become of full force and effect on January 1, 2003, and shall be applicable to all taxable  
 12 years beginning on or after January 1, 2003. If Sections 1 and 2 of this Act are not so  
 13 approved or if the election is not conducted as provided in this section, Sections 1 and 2 of  
 14 this Act shall not become effective and this Act shall be automatically repealed on the first  
 15 day of January immediately following that election date. The expense of such election shall  
 16 be borne by Coweta County. It shall be the superintendent's duty to certify the result thereof  
 17 to the Secretary of State.

18 **SECTION 4.**

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

21 **SECTION 5.**

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