

House Bill 170

By: Representatives Jones of the 47th, Lindsey of the 54th, Martin of the 49th, Riley of the 50th,
Wilkinson of the 52nd, and others

A BILL TO BE ENTITLED
AN ACT

1 To provide tax relief for Fulton County; to impose a cap on certain millage rates imposed by
2 Fulton County; to provide for future millage rate increases; to amend an Act providing a
3 homestead exemption from Fulton County ad valorem taxes for county purposes in the
4 amount of \$15,000.00 of the assessed value of the homestead for residents of that county,
5 approved April 20, 1992 (Ga. L. 1992, p. 6583), as amended, particularly by an Act approved
6 May 13, 2008 (Ga. L. 2008, p. 4010), so as to increase the exemption amount to \$60,000.00
7 after a two-year phase-in period; to provide for applicability; to provide for a referendum,
8 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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SECTION 1.

12 Beginning with the 2013 fiscal year, the general county millage rate shall remain at the rate
13 set for the 2012 fiscal year and shall remain at that rate for the 2013 fiscal year and the 2014
14 fiscal year. Thereafter, beginning with the 2015 fiscal year, the rate shall remain at the 2012
15 fiscal year rate until such rate is changed by the affirmative vote of at least five members of
16 the Fulton County Board of Commissioners.

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SECTION 2.

18 An Act providing a homestead exemption from Fulton County ad valorem taxes for county
19 purposes in the amount of \$15,000.00 of the assessed value of the homestead for residents
20 of that county, approved April 20, 1992 (Ga. L. 1992, p. 6583), as amended, particularly by
21 an Act approved May 13, 2008 (Ga. L. 2008, p. 4010), is amended by revising Section 2 as
22 follows:

23

"SECTION 2.

24 Each resident of Fulton County is granted an exemption on that person's homestead from
25 all Fulton County ad valorem taxes for county purposes as follows:

26 (1) For the taxable year beginning on or after January 1, 2015, and prior to
 27 January 1, 2016, in the amount of \$45,000.00 of the assessed value of that homestead;
 28 and

29 (2) For all taxable years beginning on or after January 1, 2016, in the amount of
 30 \$60,000.00 of the assessed value of that homestead.

31 (b) The value of that property in excess of such exempted amount under subsection (a) of
 32 this section shall remain subject to taxation."

33 **SECTION 3.**

34 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
 35 superintendent of Fulton County shall call and conduct an election as provided in this section
 36 for the purpose of submitting this Act to the electors of Fulton County for approval or
 37 rejection. The election superintendent shall conduct such election on the Tuesday next
 38 following the first Monday in November, 2014, and shall issue the call and conduct that
 39 election as provided by general law. The election superintendent shall cause the date and
 40 purpose of the election to be published once a week for two weeks immediately preceding
 41 the date thereof in the official organ of Fulton County. The ballot shall have written or
 42 printed thereon the words:

43 "() YES Shall the Act be approved which lowers property taxes for Fulton County
 44 homeowners by increasing the homestead exemption from Fulton County
 45 () NO ad valorem taxes for county purposes from \$30,000.00 to \$60,000.00 after
 46 a two-year phase-in period?"

47 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 48 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 49 such question are for approval of the Act, Section 2 of this Act shall become of full force and
 50 effect on January 1, 2015, and shall be applicable to all taxable years beginning on or after
 51 January 1, 2015. If the Act is not so approved or if the election is not conducted as provided
 52 in this section, Section 2 of this Act shall not become effective, and Section 2 of this Act
 53 shall be automatically repealed on the first day of January immediately following that
 54 election date. The expense of such election shall be borne by Fulton County. It shall be the
 55 election superintendent's duty to certify the result thereof to the Secretary of State.

56 **SECTION 4.**

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

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SECTION 5.

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