

## House Bill 170

By: Representatives Jones of the 47<sup>th</sup>, Lindsey of the 54<sup>th</sup>, Martin of the 49<sup>th</sup>, Riley of the 50<sup>th</sup>, Wilkinson of the 52<sup>nd</sup>, 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:**

10                   **SECTION 1.**

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

16                   **SECTION 2.**

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

22                   **"SECTION 2.**

23                   Each resident of Fulton County is granted an exemption on that person's homestead from  
24 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."

### 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:

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.

## 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.

59

**SECTION 5.**

60 All laws and parts of laws in conflict with this Act are repealed.