

House Bill 431

By: Representatives Martin of the 49<sup>th</sup>, Jones of the 47<sup>th</sup>, and Robichaux of the 48<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act to provide for an additional \$10,000.00 homestead exemption from certain  
2 City of Alpharetta ad valorem taxes for municipal purposes, approved April 23, 1999 (Ga.  
3 L. 1999, p. 4836), as amended, particularly by an Act approved May 11, 2009 (Ga. L. 2009,  
4 p. 4001), so as to increase the exemption amount from \$40,000.00 to \$45,000.00; to provide  
5 for compliance with constitutional requirements; to provide for a referendum, effective dates,  
6 and automatic repeal under certain circumstances; to repeal conflicting laws; and for other  
7 purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

10 An Act to provide for an additional \$10,000.00 homestead exemption from certain City of  
11 Alpharetta ad valorem taxes for municipal purposes, approved April 23, 1999 (Ga. L. 1999,  
12 p. 4836), as amended, particularly by an Act approved May 11, 2009 (Ga. L. 2009, p. 4001),  
13 is amended by revising subsection (b) of Section 1 to read as follows:

14 "(b)(1) Each resident of the City of Alpharetta is granted an exemption on that person's  
15 homestead from all City of Alpharetta ad valorem taxes for municipal purposes for all  
16 taxable years beginning on or after January 1, 2020, in the amount of \$45,000.00 of the  
17 assessed value of that homestead.

18 (2) The value of the homestead in excess of any exemption granted therefor shall remain  
19 subject to ad valorem taxation."

20 **SECTION 2.**

21 In accordance with the requirements of Article VII, Section II, Paragraph II(a)(1) of the  
22 Constitution of the State of Georgia, this Act shall not become law unless it receives the  
23 requisite two-thirds' majority vote in both the Senate and the House of Representatives.

24 **SECTION 3.**

25 The election superintendent of the City of Alpharetta shall call and conduct an election as  
 26 provided in this section for the purpose of submitting this Act to the electors of the City of  
 27 Alpharetta for approval or rejection. The election superintendent shall conduct that election  
 28 on the date of the state-wide general election on the Tuesday after the first Monday in  
 29 November, 2019, and shall issue the call and conduct that election as provided by general  
 30 law. The superintendent shall cause the date and purpose of the election to be published once  
 31 a week for two weeks immediately preceding the date thereof in the official organ of Fulton  
 32 County. The ballot shall have written or printed thereon the words:

33 "( ) YES Shall the Act be approved which increases the homestead exemption from  
 34 all City of Alpharetta ad valorem taxes for municipal purposes for residents  
 35 ( ) NO of the City of Alpharetta from \$40,000.00 to \$45,000.00?"

36 All persons desiring to vote for approval of the Act shall vote "Yes" and all persons desiring  
 37 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 38 such question are for approval of the Act, then Section 1 of this Act shall become of full  
 39 force and effect on January 1, 2020. If Section 1 of this Act is not so approved or if the  
 40 election is not conducted as provided in this section, Section 1 of this Act shall not become  
 41 effective and this Act shall be automatically repealed on the first day of January immediately  
 42 following that election date. The expense of such election shall be borne by the City of  
 43 Alpharetta. It shall be the superintendent's duty to certify the result thereof to the Secretary  
 44 of State.

45 **SECTION 4.**

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

48 **SECTION 5.**

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