

House Bill 1199

By: Representative Powell of the 32nd

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act to provide for homestead exemptions from Franklin County ad valorem
2 taxes for county purposes and from Franklin County School District ad valorem taxes for
3 educational purposes for certain residents of that county and school district, approved
4 February 26, 1992 (Ga. L. 1992, p. 4770), so as to increase the amount of such exemptions;
5 to provide for related matters; to provide for a referendum and contingent effective dates; to
6 repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 An Act to provide for homestead exemptions from Franklin County ad valorem taxes for
10 county purposes and from Franklin County School District ad valorem taxes for educational
11 purposes for certain residents of that county and school district, approved February 26, 1992
12 (Ga. L. 1992, p. 4770), is amended by revising Section 2 as follows:

13 "SECTION 2.

14 Each resident of Franklin County who is 65 years of age or older is granted an exemption
15 on that person's homestead from all Franklin County ad valorem taxes for county purposes
16 in the amount of \$20,000.00 of the assessed value of that homestead."

17 **SECTION 2.**

18 Said Act is further amended by revising Section 3 as follows:

19 "SECTION 3.

20 Each resident of the Franklin County School District who is 65 years of age or older is
21 granted an exemption on that person's homestead from all Franklin County School District
22 ad valorem taxes for educational purposes in the amount of \$20,000.00 of the assessed
23 value of that homestead."

24 **SECTION 3.**

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

26 "SECTION 8.

27 The exemptions granted by this Act shall apply to all taxable years beginning on and after
28 January 1, 2021."

29 **SECTION 4.**

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

33 **SECTION 5.**

34 The election superintendent of Franklin County shall call and conduct an election as provided
35 in this section for the purpose of submitting this Act to the electors of Franklin County and
36 the Franklin County School District for approval or rejection. The election superintendent
37 shall conduct that election on the date of the 2020 November general election and shall issue
38 the call and conduct that election as provided by general law. The election superintendent
39 shall cause the date and purpose of the election to be published once a week for two weeks
40 immediately preceding the date thereof in the official organ of Franklin County. The ballot
41 shall have written or printed thereon the words:

42 "() YES Shall the Act be approved which (1) increases the homestead exemption
43 () NO from Franklin County ad valorem taxes for county purposes from
44 \$10,000.00 of the assessed value of the homestead for residents of that
45 county who are 65 years of age or older to \$20,000.00 of the assessed value
46 and (2) increases the homestead exemption from Franklin County School
47 District ad valorem taxes for educational purposes from \$10,000.00 of the
48 assessed value of the homestead for residents of that school district who are
49 65 years of age or older to \$20,000.00 of the assessed value?"

50 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
51 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
52 such question are for approval of the Act, Sections 1, 2, and 3 of this Act shall become of full
53 force and effect on January 1, 2021, and shall apply to all taxable years beginning on or after
54 such date. If the Act is not so approved or if the election is not conducted as provided in this
55 section, Sections 1, 2, and 3 of this Act shall not become effective, and this Act shall be
56 automatically repealed on the first day of January immediately following that election date.

57 The expense of such election shall be borne by Franklin County. It shall be the election
58 superintendent's duty to certify the result thereof to the Secretary of State.

59 **SECTION 6.**

60 Except as otherwise provided in Section 5 of this Act, this Act shall become effective upon
61 its approval by the Governor or upon its becoming law without such approval.

62 **SECTION 7.**

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