

House Bill 1198

By: Representative Powell of the 32<sup>nd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act to provide for homestead exemptions from Hart County ad valorem taxes  
2 for county purposes and from Hart County School District ad valorem taxes for educational  
3 purposes for certain residents of that county and school district, approved April 6, 1992  
4 (Ga. L. 1992, p. 5574), so as to increase the amount of such homestead exemption from Hart  
5 County ad valorem taxes for county purposes from \$10,000.00 to \$15,000.00 of the assessed  
6 value of that homestead; to provide for related matters; to provide for compliance with  
7 constitutional requirements; to provide for applicability; to provide for a referendum,  
8 contingent effective dates, and automatic repeal; to repeal conflicting laws; and for other  
9 purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 An Act to provide for homestead exemptions from Hart County ad valorem taxes for county  
13 purposes and from Hart County School District ad valorem taxes for educational purposes  
14 for certain residents of that county and school district, approved April 6, 1992 (Ga. L. 1992,  
15 p. 5574), is amended by revising Section 2 as follows:

16 "SECTION 2.

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

20 **SECTION 2.**

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

22 "SECTION 8.

23 The exemption granted by Section 3 of this Act shall apply to all taxable years beginning  
24 after December 31, 1992. The exemption granted by Section 2 of this Act shall apply to  
25 all taxable years beginning on or after January 1, 2021."

26 **SECTION 3.**

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

30 **SECTION 4.**

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

38 "( ) YES Shall the Act be approved which increases the homestead exemption from  
39 ( ) NO Hart County ad valorem taxes for county purposes from \$10,000.00 of the  
40 assessed value of the homestead for residents of that county who are 65  
41 years of age or older to \$15,000.00 of the assessed value?"

42 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
43 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
44 such question are for approval of the Act, Sections 1 and 2 of this Act shall become of full  
45 force and effect on January 1, 2021, and shall apply to all taxable years beginning on or after  
46 such date. If the Act is not so approved or if the election is not conducted as provided in this  
47 section, Sections 1 and 2 of this Act shall not become effective, and this Act shall be  
48 automatically repealed on the first day of January immediately following that election date.  
49 The expense of such election shall be borne by Hart County. It shall be the election  
50 superintendent's duty to certify the result thereof to the Secretary of State.

51 **SECTION 5.**

52 Except as otherwise provided in Section 4 of this Act, this Act shall become effective upon  
53 its approval by the Governor or upon its becoming law without such approval.

54 **SECTION 6.**

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