

House Bill 622

By: Representatives Gambill of the 15th and Scoggins of the 14th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act to provide a homestead exemption from certain Bartow County ad valorem
2 taxes for county purposes in the amount of \$5,000.00 of the assessed value of the homestead
3 for certain residents of that county, approved March 24, 1994 (Ga. L. 1994, p. 4058), so as
4 to increase the exemption to \$15,000.00; to provide for compliance with constitutional
5 requirements; to provide for a referendum, effective dates, and automatic repeal, mandatory
6 execution of election and judicial remedies regarding failure to comply; to repeal conflicting
7 laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 An Act to provide a homestead exemption from certain Bartow County ad valorem taxes for
11 county purposes in the amount of \$5,000.00 of the assessed value of the homestead for
12 certain residents of that county, approved March 24, 1994 (Ga. L. 1994, p. 4058), is amended
13 by revising Section 2 as follows:

14 "SECTION 2.

15 Each resident of Bartow County is granted an exemption on that person's homestead from
 16 Bartow County ad valorem taxes for county purposes in the amount of \$15,000.00 of the
 17 assessed value of that homestead. The value of that property in excess of such exempted
 18 amount shall remain subject to taxation."

19 **SECTION 2.**

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

23 **SECTION 3.**

24 The election superintendent of Bartow County shall call and conduct an election as provided
 25 in this section for the purpose of submitting this Act to the electors of Bartow County for
 26 approval or rejection. The election superintendent shall conduct that election on the date of
 27 the general primary in 2024 and shall issue the call and conduct such election as provided by
 28 general law. The election superintendent shall cause the date and purpose of the election to
 29 be published once a week for two weeks immediately preceding the date thereof in the
 30 official organ of Bartow County. The ballot shall have written or printed thereon the words:

31 "() YES Shall the Act be approved that provides for an amendment to the \$5,000.00
 32 () NO homestead exemption from Bartow County ad valorem taxes for county
 33 purposes so as to increase the exemption to \$15,000.00?"

34 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 35 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 36 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 37 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted
 38 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall

39 be automatically repealed on the first day of January immediately following that election
40 date. The expense of such election shall be borne by Bartow County. It shall be the election
41 superintendent's duty to certify the result thereof to the Secretary of State. The provisions
42 of this section shall be mandatory upon the election superintendent and are not intended as
43 directory. If the election superintendent fails or refuses to comply with this section, any
44 elector of Bartow County may apply for a writ of mandamus to compel the election
45 superintendent to perform his or her duties under this section. If the court finds that the
46 election superintendent has not complied with this section, the court shall fashion appropriate
47 relief requiring the election superintendent to call and conduct such election on the date
48 required by this section or on the next date authorized for special elections provided for in
49 Code Section 21-2-540 of the O.C.G.A.

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SECTION 4.

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

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SECTION 5.

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