

House Bill 1491

By: Representatives Scoggins of the 14<sup>th</sup> and Gambill of the 15<sup>th</sup>

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), as  
4 amended, particularly by an Act approved May 1, 2023 (Ga. L. 2023, p. 3891), so as to  
5 increase the exemption to \$30,000.00; to provide for compliance with constitutional  
6 requirements; to provide for a referendum, effective dates, automatic repeal, mandatory  
7 execution of election, and judicial remedies regarding failure to comply; to provide for  
8 related matters; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 An Act to provide a homestead exemption from certain Bartow County ad valorem taxes for  
12 county purposes in the amount of \$5,000.00 of the assessed value of the homestead for  
13 certain residents of that county, approved March 24, 1994 (Ga. L. 1994, p. 4058), as  
14 amended, particularly by an Act approved May 1, 2023 (Ga. L. 2023, p. 3891), is amended  
15 by revising Section 2 as follows:

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16 "SECTION 2.

17 Each resident of Bartow County is granted an exemption on that person's homestead from  
 18 Bartow County ad valorem taxes for county purposes in the amount of \$30,000.00 of the  
 19 assessed value of that homestead. The value of that property in excess of such exempted  
 20 amount shall remain subject to taxation."

21 **SECTION 2.**

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

25 **SECTION 3.**

26 The election superintendent of Bartow County shall call and conduct an election as provided  
 27 in this section for the purpose of submitting this Act to the electors of the Bartow County for  
 28 approval or rejection. The election superintendent shall conduct that election on the Tuesday  
 29 following the first Monday in November of 2026 and shall issue the call and conduct that  
 30 election as provided by general law. The election superintendent shall cause the date and  
 31 purpose of the election to be published once a week for two weeks immediately preceding  
 32 the date thereof in the official organ of Bartow County. The ballot shall have written or  
 33 printed thereon the words:

34 "( ) YES Shall the Act be approved that provides for an amendment to the \$15,000.00  
 35 homestead exemption from Bartow County ad valorem taxes for county  
 36 ( ) NO purposes so as to increase the exemption to \$30,000.00?"

37 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 38 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 39 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
 40 effect on January 1, 2027. If the Act is not so approved or if the election is not conducted

41 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
42 be automatically repealed on the 365th calendar day following the election date provided for  
43 in this section. The expense of such election shall be borne by Bartow County. It shall be  
44 the election superintendent's duty to certify the result thereof to the Secretary of State. The  
45 provisions of this section shall be mandatory upon the election superintendent and are not  
46 intended as directory. If the election superintendent fails or refuses to comply with this  
47 section, any elector of the Bartow County may apply for a writ of mandamus to compel the  
48 election superintendent to perform his or her duties under this section. If the court finds that  
49 the election superintendent has not complied with this section, the court shall fashion  
50 appropriate relief requiring the election superintendent to call and conduct such election on  
51 the date required by this section or on the next date authorized for special elections provided  
52 for in Code Section 21-2-540 of the O.C.G.A.

53 **SECTION 4.**

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

56 **SECTION 5.**

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