

House Bill 1383

By: Representative Birdsong of the 123rd

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act entitled an Act to provide a \$15,000.00 homestead exemption from certain
2 ad valorem taxes levied by, for, or on behalf of the Twiggs County School District for
3 residents who are 62 years of age or older and whose net income does not exceed
4 \$15,000.00, approved April 17, 1992 (Ga. L. 1992, p. 6502), so as to increase the amount of
5 such exemption to \$25,000.00 of the assessed value of the homestead; to provide for a
6 referendum, effective dates, and automatic repeal; 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 entitled an Act to provide a \$15,000.00 homestead exemption from certain ad
11 valorem taxes levied by, for, or on behalf of the Twiggs County School District for residents
12 who are 62 years of age or older and whose net income does not exceed \$15,000.00,
13 approved April 17, 1992 (Ga. L. 1992, p. 6502), is amended by striking in its entirety Section
14 2 and inserting in lieu thereof the following:

15 **"SECTION 2.**

16 Each resident of the Twiggs County School District who is 62 years of age or older is
17 granted an exemption on that person's homestead from Twiggs County School District ad
18 valorem taxes in the amount of \$25,000.00 of the assessed value of that homestead if that
19 resident's net income for the immediately preceding taxable year does not exceed
20 \$15,000.00 for income tax purposes. The value of a homestead in excess of the amount
21 exempted by this section shall remain subject to taxation."

22 **SECTION 2.**

23 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
24 superintendent of Twiggs County shall call and conduct an election as provided in this

