

House Bill 1591

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 Wilkinson 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 15, 1992 (Ga. L. 1992, p. 6312), 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 Wilkinson County School District for
12 residents who are 62 years of age or older and whose net income does not exceed
13 \$15,000.00, approved April 15, 1992 (Ga. L. 1992, p. 6312), is amended by striking in its
14 entirety Section 2 and inserting in lieu thereof the following:

15 "SECTION 2.

16 Each resident of the Wilkinson County School District who is 62 years of age or older is
17 granted an exemption on that person's homestead from Wilkinson County School District
18 ad valorem taxes in the amount of \$25,000.00 of the assessed value of that homestead if
19 that 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 Wilkinson County shall call and conduct an election as provided in this

section for the purpose of submitting this Act to the electors of the Wilkinson County School District for approval or rejection. The election superintendent shall conduct that election at the time of the general election in November, 2002, and shall issue the call and conduct that election as provided by general law. The superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Wilkinson County. The ballot shall have written or printed thereon the words:

"() YES Shall the Act be approved which increases the homestead exemption from certain ad valorem taxes levied for the Wilkinson County School District
() NO from \$15,000.00 to \$25,000.00 for residents of that district who are 62 years of age or older and whose net income does not exceed \$15,000.00?"

All persons desiring to vote for approval of the Act shall vote "Yes," and those persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 shall become of full force and effect on January 1, 2003. If the Act is not so approved or if the election is not conducted as provided in this section, the remaining sections of this Act shall not become effective and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by Wilkinson County. It shall be the election superintendent's duty to certify the result thereof to the Secretary of State.

SECTION 3.

Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

SECTION 4.

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