

House Bill 1117 (AS PASSED HOUSE AND SENATE)

By: Representative Ray of the 136<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act providing for a homestead exemption from Crawford County school  
2 district ad valorem taxes for educational purposes in the amount of \$20,000.00 of the  
3 assessed value of the homestead for certain residents of that school district whose annual  
4 income does not exceed \$20,000.00 and who are 65 years of age or older or disabled,  
5 approved April 1, 1994 (Ga. L. 1994, p. 4515), so as to increase the amount of such  
6 exemption and the income cap applicable to such exemption; to provide for applicability; to  
7 provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;  
8 and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 style="text-align:center">**SECTION 1.**

11 An Act providing for a homestead exemption from Crawford County school district ad  
12 valorem taxes for educational purposes in the amount of \$20,000.00 of the assessed value of  
13 the homestead for certain residents of that school district whose annual income does not  
14 exceed \$20,000.00 and who are 65 years of age or older or disabled, approved April 1, 1994  
15 (Ga. L. 1994, p. 4515), is amended by striking subsection (a) of Section 2 and inserting in  
16 its place a new subsection (a) to read as follows:

17 "(a) Each resident of the Crawford County School District who is a senior citizen or who  
18 is disabled is granted an exemption on that person's homestead from all Crawford County  
19 School District ad valorem taxes for educational purposes in the amount of \$30,000.00 of  
20 the assessed value of that homestead, if that person's income, together with the income of  
21 the spouse of such person who resides within such homestead, does not exceed \$30,000.00  
22 for the immediately preceding taxable year. The value of that property in excess of such  
23 exempted amount shall remain subject to taxation."

**SECTION 2.**

1  
 2 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
 3 superintendent of Crawford County shall call and conduct an election as provided in this  
 4 section for the purpose of submitting this Act to the electors of the Crawford County school  
 5 district for approval or rejection. The election superintendent shall conduct that election on  
 6 the date of the November, 2006, state-wide general election and shall issue the call and  
 7 conduct that election as provided by general law. The election superintendent shall cause the  
 8 date and purpose of the election to be published once a week for two weeks immediately  
 9 preceding the date thereof in the official organ of Crawford County. The ballot shall have  
 10 written or printed thereon the words:

11 " ( ) YES Shall the Act be approved which changes the full value homestead  
 12 exemption from Crawford County school district ad valorem taxes for  
 13 ( ) NO educational purposes for senior citizens and disabled persons by increasing  
 14 the amount of the exemption to \$30,000.00 and which increases the income  
 15 cap of such exemption to \$30,000.00?"

16 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 17 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 18 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
 19 effect on January 1, 2007. If the Act is not so approved or if the election is not conducted  
 20 as provided in this section, Section 1 of this Act shall not become effective and this Act shall  
 21 be automatically repealed on the first day of January immediately following that election  
 22 date. The expense of such election shall be borne by Crawford County. It shall be the  
 23 election superintendent's duty to certify the result thereof to the Secretary of State.

**SECTION 3.**

24  
 25 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon  
 26 its approval by the Governor or upon its becoming law without such approval.

**SECTION 4.**

27  
 28 All laws and parts of laws in conflict with this Act are repealed.