

House Bill 788

By: Representatives Smith of the 129<sup>th</sup> and Buckner of the 130<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act providing a homestead exemption from Harris County ad valorem taxes  
2 for county purposes for residents who are 65 years of age or over or disabled and meet  
3 certain income qualifications, approved April 1, 1994 (Ga. L. 1994, p. 4551), so as to change  
4 the qualifications for the exemptions and the amount of the exemption; to provide for  
5 applicability of the exemption to ad valorem taxes for educational purposes levied by, for,  
6 or on behalf of the Harris County school district; to provide for related matters; to provide  
7 for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for  
8 other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 An Act providing a homestead exemption from Harris County ad valorem taxes for county  
12 purposes for residents who are 65 years of age or over or disabled and meet certain income  
13 qualifications, approved April 1, 1994 (Ga. L. 1994, p. 4551), is amended by revising  
14 paragraph (1) of Section 1 as follows:

15 "(1) 'Ad valorem taxes for county purposes' means ad valorem taxes for county purposes  
16 levied by, for, or on behalf of Harris County, including taxes to retire bonded  
17 indebtedness, and 'ad valorem taxes for school purposes' means ad valorem taxes for  
18 educational purposes levied by, for, or on behalf of the Harris County school district,  
19 including taxes to retire bonded indebtedness."

20 **SECTION 2.**

21 Said Act is further amended by revising Sections 2, 5, and 7 as follows:

22 "SECTION 2.

23 (a) Each resident of Harris County who is disabled or 65 years of age or older is granted:

24 (1) An exemption on that person's homestead from Harris County ad valorem taxes for  
25 county purposes in the amount of \$20,000.00 of the assessed value of that homestead for

1 taxable years beginning on or after January 1, 2009, if that person's gross income,  
2 together with the income of the spouse of such person who resides within such household  
3 does not exceed \$50,000.00 for the immediately preceding taxable year; and

4 (2) An exemption from Harris County ad valorem taxes for school purposes in the  
5 amount of \$10,000.00 of the assessed value of that homestead for the taxable year  
6 beginning January 1, 2009, and in the amount of \$20,000.00 of the assessed value of that  
7 homestead for taxable years beginning on or after January 1, 2010, if that person's gross  
8 income, together with the income of the spouse of such person who resides within such  
9 homestead, does not exceed \$35,000.00 for the immediately preceding taxable year.

10 (b) In the case of a homestead which is jointly owned by a person and such person's  
11 spouse, the exemption authorized by this section shall apply to any such homestead if either  
12 spouse is 65 years of age or older or disabled."

13 "SECTION 5.

14 The exemption granted by this Act shall not apply to or affect any state taxes or municipal  
15 taxes."

16 "SECTION 7.

17 The exemption granted by this Act shall apply to all taxable years beginning on or after  
18 January 1, 2009."

19 **SECTION 3.**

20 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
21 superintendent of Harris County shall call and conduct an election as provided in this section  
22 for the purpose of submitting this Act to the electors of Harris County and the Harris County  
23 school district for approval or rejection. The election superintendent shall conduct that  
24 election on the date of the November, 2008, general election and shall issue the call and  
25 conduct that election as provided by general law. The election superintendent shall cause the  
26 date and purpose of the election to be published once a week for two weeks immediately  
27 preceding the date thereof in the official organ of Harris County. The ballot shall have  
28 written or printed thereon the words:

"( ) YES Shall the Act be approved which increases the homestead exemption from Harris County taxes from \$10,000.00 to \$20,000.00 for taxable years beginning on or after January 1, 2009, for qualified residents who are blind, disabled, or 65 years of age or older and whose gross income together with the gross income of such person's spouse who resides in such homestead does not exceed \$50,000.00; and to provide for a homestead exemption from Harris County ad valorem taxes for school purposes in the amount of \$10,000.00 of the assessed value of that homestead for the taxable year beginning January 1, 2009, and in the amount of \$20,000.00 of the assessed value of that homestead for taxable years beginning on or after January 1, 2010, if that person's gross income, together with the income of the spouse of such person who resides within such homestead, does not exceed \$35,000.00 for the immediately preceding taxable year; and to supersede the current homestead exemption relative to residents who are 65 or older?"

All persons desiring to vote for approval of the Act shall vote "Yes," and all 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, Sections 1 and 2 of this Act shall become of full force and effect on January 1, 2009. If the Act is not so approved or if the election is not conducted as provided in this section, Sections 1 and 2 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 Harris County. It shall be the election superintendent's duty to certify the result thereof to the Secretary of State.

## SECTION 4.

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

## SECTION 5.

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