

House Bill 693 (AS PASSED HOUSE AND SENATE)

By: Representatives Nix of the 69<sup>th</sup> and Smith of the 70<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act entitled "An Act to provide for homestead exemptions from Heard County  
2 ad valorem taxes for county purposes and from Heard County School District ad valorem  
3 taxes for educational purposes for certain residents of that county and school district,"  
4 approved April 13, 1992 (Ga. L. 1992, p. 6107), so as to increase the homestead exemption  
5 from school district taxes for citizens age 65 and older; to provide for a referendum, effective  
6 dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 An Act entitled "An Act to provide for homestead exemptions from Heard County ad  
10 valorem taxes for county purposes and from Heard County School District ad valorem taxes  
11 for educational purposes for certain residents of that county and school district," approved  
12 April 13, 1992 (Ga. L. 1992, p. 6107), is amended by revising Section 3 as follows:

13 "SECTION 3.

14 Each resident of the Heard County School District who is 65 years of age or older is granted  
15 an exemption on that person's homestead from all Heard County School District ad valorem  
16 taxes for educational purposes in the amount of \$20,000.00 of the assessed value of that  
17 homestead."

18 **SECTION 2.**

19 The increase in the exemption from Heard County School District taxes for educational  
20 purposes provided by Act shall apply to all taxable years beginning after December 31, 2007.

21 **SECTION 3.**

22 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
23 superintendent of Heard County shall call and conduct an election as provided in this section  
24 for the purpose of submitting this Act to the electors of the Heard County School District for  
25 approval or rejection. The election superintendent shall conduct that election on the Tuesday

1 next following the first Monday in November, 2007, and shall issue the call and conduct that  
 2 election as provided by general law. The superintendent shall cause the date and purpose of  
 3 the election to be published once a week for two weeks immediately preceding the date  
 4 thereof in the official organ of Heard County. The ballot shall have written or printed  
 5 thereon the words:

6 "( ) YES Shall the Act be approved which provides a new increased homestead  
 7 exemption from Heard County ad valorem taxes for educational purposes  
 8 in the amount of \$20,000.00 of the assessed value of the homestead for  
 9 ( ) NO residents of that school district who are 65 years of age or over?"

10 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons  
 11 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
 12 cast on such question are for approval of the Act, Sections 1 and 2 of this Act shall become  
 13 of full force and effect on January 1, 2008. If the Act is not so approved or if the election is  
 14 not conducted as provided in this section, Sections 1 and 2 of this Act shall not become  
 15 effective and this Act shall be automatically repealed on the first day of January immediately  
 16 following that election date. The expense of such election shall be borne by Heard County.  
 17 It shall be the election superintendent's duty to certify the result thereof to the Secretary of  
 18 State.

19 **SECTION 4.**

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

22 **SECTION 5.**

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