

House Bill 1354

By: Representatives Forster of the 3rd, Dickson of the 6th, and Neal of the 1st

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing a homestead exemption from Catoosa County ad valorem taxes
2 for county purposes for certain residents who are 62 years of age or older, approved April
3 2, 1998 (Ga. L. 1998, p. 4054), so as to increase the maximum income level permitted for
4 eligibility for such exemption; to provide for a referendum; to provide for effective dates; to
5 repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 An Act providing a homestead exemption from Catoosa County ad valorem taxes for certain
9 residents who are 62 years of age or older, approved April 2, 1998 (Ga. L. 1998, p. 4054),
10 is amended by revising Section 2 as follows:

11 "SECTION 2.

12 Each resident of Catoosa County who is a senior citizen is granted an exemption on that
13 person's homestead from all Catoosa County ad valorem taxes for county purposes in the
14 amount of the full value of that person's homestead if that person's income, together with
15 the income of all members of the family residing within the homestead does not exceed
16 \$20,000.00 for the immediately preceding taxable year."

17 **SECTION 2.**

18 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
19 superintendent of Catoosa County shall call and conduct an election as provided in this
20 section for the purpose of submitting this Act to the electors of Catoosa County for approval
21 or rejection. The election superintendent shall conduct that election on the date of the
22 November, 2008, state-wide general election and shall issue the call and conduct that election
23 as provided by general law. The superintendent shall cause the date and purpose of the
24 election to be published once a week for two weeks immediately preceding the date thereof

1 in the official organ of Catoosa County. The ballot shall have written or printed thereon the
2 words:

3 "() YES Shall the Act be approved which increases from \$14,000.00 to \$20,000.00
4 the maximum family income allowable for persons qualifying for an
5 () NO exemption from Catoosa County ad valorem taxes for county purposes for
6 persons age 62 and over on the full value of the homestead?"

7 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
8 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
9 such question are for approval of the Act, Section 1 of this Act shall become of full force and
10 effect on January 1, 2009. If the Act is not so approved or if the election is not conducted
11 as provided in this section, Section 1 of this Act shall not become effective and this Act shall
12 be automatically repealed on the first day of January immediately following that election
13 date. The expense of such election shall be borne by Catoosa County. It shall be the election
14 superintendent's duty to certify the result thereof to the Secretary of State.

15 **SECTION 3.**

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

18 **SECTION 4.**

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