

House Bill 1332 (AS PASSED HOUSE AND SENATE)

By: Representatives Benton of the 31st and McCall of the 30th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing a homestead exemption from Jackson County school district ad
2 valorem taxes for educational purposes in the amount of \$10,000.00 of the assessed value of
3 the homestead for certain residents of that school district who are 62 years of age or over and
4 an additional homestead exemption in the amount of \$20,000.00 of the assessed value of the
5 homestead for certain residents of that school district who are 65 years of age or over and
6 whose net income, excluding certain retirement income, does not exceed \$18,000.00,
7 approved March 24, 1994 (Ga. L. 1994, p. 3758), as amended, particularly by an Act
8 approved April 30, 2002 (Ga. L. 2002, p. 4358), so as to provide for an additional \$40,000.00
9 exemption for persons who are 65 years of age or over; to provide that both exemptions shall
10 be subject to a net income limitation of \$18,000.00 not including retirement income; to
11 provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;
12 and for other purposes.

13 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

14 **SECTION 1.**

15 An Act providing a homestead exemption from Jackson County school district ad valorem
16 taxes for educational purposes in the amount of \$10,000.00 of the assessed value of the
17 homestead for certain residents of that school district who are 62 years of age or over and an
18 additional homestead exemption in the amount of \$20,000.00 of the assessed value of the
19 homestead for certain residents of that school district who are 65 years of age or over and
20 whose net income, excluding certain retirement income, does not exceed \$18,000.00,
21 approved March 24, 1994 (Ga. L. 1994, p. 3758), as amended, particularly by an Act
22 approved April 30, 2002 (Ga. L. 2002, p. 4358), is amended by revising subsection (b) of
23 Section 2 as follows:

24 "(b) In addition to the exemption provided for in subsection (a) of this section, each
25 resident of the Jackson County school district who is 65 years of age or over on or before
26 January 1 of the year in which application for the exemption under this subsection is made

1 is granted an exemption on that person's homestead from all Jackson County school district
 2 ad valorem taxes for educational purposes in the amount of \$40,000.00 of the assessed
 3 value of that homestead."

4 **SECTION 2.**

5 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
 6 superintendent of Jackson County shall call and conduct an election as provided in this
 7 section for the purpose of submitting this Act to the electors of the Jackson County school
 8 district for approval or rejection. The election superintendent shall conduct that election on
 9 the date of the November, 2008, state-wide general election and shall issue the call and
 10 conduct that election as provided by general law. The superintendent shall cause the date and
 11 purpose of the election to be published once a week for two weeks immediately preceding
 12 the date thereof in the official organ of Jackson County. The ballot shall have written or
 13 printed thereon the words:

14 "() YES Shall the Act be approved which amends the current homestead exemption
 15 from Jackson County school district ad valorem taxes for educational
 16 () NO purposes for persons who are 65 years of age or over and whose net income,
 17 excluding certain retirement income, does not exceed \$18,000.00, by
 18 increasing the exemption amount from \$20,000.00 to \$40,000.00?"

19 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 20 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 21 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 22 effect on January 1, 2009, and shall be applicable to all taxable years beginning on or after
 23 January 1, 2009. If the Act is not so approved or if the election is not conducted as provided
 24 in this section, Section 1 of this Act shall not become effective and this Act shall be
 25 automatically repealed on the first day of January immediately following that election date.
 26 The expense of such election shall be borne by Jackson County. It shall be the election
 27 superintendent's duty to certify the result thereof to the Secretary of State.

28 **SECTION 3.**

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

31 **SECTION 4.**

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