

House Bill 1333

By: Representatives Amerson of the 9<sup>th</sup> and Ralston of the 7<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act providing a homestead exemption from Dawson County ad valorem taxes  
2 for county purposes in the amount of \$60,000.00 of the assessed value of the homestead for  
3 residents of that county who are disabled or who are 65 years of age or older and whose  
4 income does not exceed \$50,000.00, approved May 13, 2008 (Ga. L. 2008, p. 3871), so as  
5 to increase such exemption to \$65,000.00 of the assessed value of the homestead for  
6 residents of that county who are disabled or who are 65 years of age or older and whose net  
7 income, excluding certain retirement income, does not exceed \$50,000.00; to provide for  
8 applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal  
9 conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 An Act providing a homestead exemption from Dawson County ad valorem taxes for county  
13 purposes in the amount of \$60,000.00 of the assessed value of the homestead for residents  
14 of that county who are disabled or who are 65 years of age or older and whose income does  
15 not exceed \$50,000.00, approved May 13, 2008 (Ga. L. 2008, p. 3871), is amended by  
16 revising paragraph (3) of subsection (a) of Section 1 as follows:

17 "(3) 'Income' means Georgia taxable net income determined pursuant to Chapter 7 of  
18 Title 48 of the O.C.G.A., as amended, for state income tax purposes, except income shall  
19 not include income received as retirement, survivor, or disability benefits under the  
20 federal Social Security Act or under any other public or private retirement, disability, or  
21 pension system, except such income which is in excess of the maximum amount  
22 authorized to be paid to an individual and such individual's spouse under the federal  
23 Social Security Act. Income from such sources in excess of such maximum amount shall  
24 be included as income for the purposes of this Act."

25 **SECTION 2.**

26 Said Act is further amended by revising subsection (b) of Section 1 as follows:

27 "(b) Each resident of Dawson County who is disabled or who is a senior citizen is granted  
 28 an exemption on that person's homestead from Dawson County ad valorem taxes for county  
 29 purposes in the amount of \$65,000.00 of the assessed value of that homestead. The  
 30 exemption under this subsection shall only be granted if that person's income, together with  
 31 the income of the spouse who also occupies and resides at such homestead, does not exceed  
 32 \$50,000.00 for the immediately preceding year. The value of that property in excess of  
 33 such exempted amount shall remain subject to taxation."

34 **SECTION 3.**

35 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
 36 superintendent of Dawson County shall call and conduct an election as provided in this  
 37 section for the purpose of submitting this Act to the electors of Dawson County for approval  
 38 or rejection. The election superintendent shall conduct that election on the date of the  
 39 November, 2010, general election and shall issue the call and conduct that election as  
 40 provided by general law. The election superintendent shall cause the date and purpose of the  
 41 election to be published once a week for two weeks immediately preceding the date thereof  
 42 in the official organ of Dawson County. The ballot shall have written or printed thereon the  
 43 words:

44 "( ) YES Shall the Act be approved which increases the current homestead exemption  
 45 from Dawson County ad valorem taxes for county purposes for residents of  
 46 ( ) NO that county who are disabled or who are 65 years of age or older from  
 47 \$60,000.00 to \$65,000.00 and which changes the \$50,000.00 income  
 48 limitation from gross income to net income excluding certain retirement  
 49 income?"

50 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 51 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 52 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
 53 effect on January 1, 2011. If the Act is not so approved or if the election is not conducted  
 54 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
 55 be automatically repealed on the first day of January immediately following that election  
 56 date. The expense of such election shall be borne by Dawson County. It shall be the election  
 57 superintendent's duty to certify the result thereof to the Secretary of State.

58 **SECTION 4.**

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

61 **SECTION 5.**

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