

House Bill 164 (AS PASSED HOUSE AND SENATE)

By: Representatives Benton of the 31st and Gaines of the 117th

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 senior citizens who have
4 annual earned family incomes not exceeding \$18,000.00, approved March 24, 1994
5 (Ga. L. 1994, p. 3758), as amended, so as to change the net income limitation for receiving
6 such exemptions from \$18,000.00 to \$25,000.00, not including certain retirement income;
7 to provide for a referendum, effective dates, and automatic repeal; to provide for an effective
8 date; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 style="text-align:center">**SECTION 1.**

11 An Act providing a homestead exemption from Jackson County School District ad valorem
12 taxes for educational purposes in the amount of \$10,000.00 of the assessed value of the
13 homestead for certain residents of that school district who are 62 years of age or over who
14 have annual earned family incomes not exceeding \$18,000.00, approved March 24, 1994
15 (Ga. L. 1994, p. 3758), as amended, is amended by revising subsection (c) of Section 2 as
16 follows:

17 "(c) The exemptions under this section shall only be granted if that person's net income,
18 together with the income of the spouse who also occupies and resides at such homestead,
19 does not exceed \$25,000.00 for the immediately preceding taxable year."

20 style="text-align:center">**SECTION 2.**

21 The election superintendent of Jackson County shall call and conduct an election as provided
22 in this section for the purpose of submitting this Act to the electors of the Jackson County
23 School District for approval or rejection. The election superintendent shall conduct that
24 election on the date of the 2020 presidential preference primary and shall issue the call and
25 conduct that election as provided by general law. The superintendent shall cause the date and

26 purpose of the election to be published once a week for two weeks immediately preceding
 27 the date thereof in the official organ of Jackson County. The ballot shall have written or
 28 printed thereon the words:

29 " YES Shall the Act be approved which changes the net income limitation from
 30 \$18,000.00 to \$25,000.00, excluding certain retirement income, for the
 31 NO homestead exemptions from Jackson County School District ad valorem
 32 taxes for educational purposes for certain senior citizens?"

33 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
 34 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
 35 cast on such question are for approval of the Act, Section 1 shall become of full force and
 36 effect on January 1, 2021, and shall be applicable to all taxable years beginning on or after
 37 January 1, 2021; provided that legislation to increase the net income limitation from
 38 \$18,000.00 to \$25,000.00 for homestead exemptions from ad valorem taxes for educational
 39 purposes for senior citizens residing in the City of Jefferson independent school district and
 40 the City of Commerce independent school district is also passed in the 2019 session of the
 41 Georgia General Assembly and ratified by the electors in those respective districts at the
 42 2020 presidential preference primary. If the Act is not so approved, if the election is not
 43 conducted as provided in this section, if legislation to increase the net income limitation from
 44 \$18,000.00 to \$25,000.00 for homestead exemptions from ad valorem taxes for educational
 45 purposes for senior citizens residing in the City of Jefferson independent school district and
 46 the City of Commerce independent school district, or if such legislation to increase the net
 47 income limitation is not ratified by the electors of either the City of Jefferson independent
 48 school district or the City of Commerce independent school district, Section 1 of this Act
 49 shall not become effective and this Act shall be automatically repealed on the first day of
 50 January immediately following that election date. The expense of such election shall be
 51 borne by Jackson County. It shall be the election superintendent's duty to certify the result
 52 thereof to the Secretary of State.

53 **SECTION 3.**

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

56 **SECTION 4.**

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