

House Bill 1004

By: Representatives Dunahoo of the 31<sup>st</sup>, Gaines of the 120<sup>th</sup>, Erwin of the 32<sup>nd</sup>, and Persinger of the 119<sup>th</sup>

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 increase the amounts and income limit of such  
6 homestead exemptions; to provide for compliance with constitutional requirements; to  
7 provide for a referendum, effective dates, automatic repeal, mandatory execution of election,  
8 and judicial remedies regarding failure to comply; to repeal conflicting laws; and for other  
9 purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

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

H. B. 1004

## "SECTION 2.

17

18 (a) Each resident of the Jackson County school district who is at least 62 years of age or  
19 over on or before January 1 of the year in which application for the exemption under this  
20 subsection is made is granted an exemption on that person's homestead from all Jackson  
21 County school district ad valorem taxes for educational purposes in the amount  
22 of \$40,000.00 of the assessed value of that homestead.

23 (b) In addition to the other exemptions provided for in this section, each resident of the  
24 Jackson County school district who is 65 years of age or over on or before January 1 of the  
25 year in which application for the exemption under this subsection is made is granted an  
26 exemption on that person's homestead from all Jackson County school district ad valorem  
27 taxes for educational purposes in the amount of \$75,000.00 of the assessed value of that  
28 homestead.

29 (c) In addition to the other exemptions provided for in this section, each resident of the  
30 Jackson County school district who is 70 years of age or over on or before January 1 of the  
31 year in which application for the exemption under this subsection is made is granted an  
32 exemption on that person's homestead from all Jackson County school district ad valorem  
33 taxes for educational purposes in the amount of \$125,000.00 of the assessed value of that  
34 homestead.

35 (d) The exemptions under this section shall only be granted if that person's net income,  
36 together with the income of the spouse who also occupies and resides at such homestead,  
37 does not exceed \$400,000.00 for the immediately preceding taxable year.

38 (e) The value of that property in excess of such exempted amount shall remain subject to  
39 taxation."

40 **SECTION 2.**

41 In accordance with the requirements of Article VII, Section II of the Constitution of the State  
 42 of Georgia, this Act shall not become law unless it receives the requisite two-thirds' majority  
 43 vote in both the Senate and the House of Representatives.

44 **SECTION 3.**

45 The election superintendent of Jackson County shall call and conduct an election as provided  
 46 in this section for the purpose of submitting this Act to the electors of the Jackson County  
 47 school district for approval or rejection. The election superintendent shall conduct that  
 48 election no later than the Tuesday next following the first Monday in November, 2024, and  
 49 shall issue the call and conduct that election as provided by general law. The election  
 50 superintendent shall cause the date and purpose of the election to be published once a week  
 51 for two weeks immediately preceding the date thereof in the official organ of Jackson  
 52 County. The ballot shall have written or printed thereon the words:

53 "( ) YES Shall the Act be approved which increases a homestead exemption from  
 54 ( ) NO Jackson County school district ad valorem taxes for educational purposes  
 55 for senior citizens whose annual household incomes do not exceed  
 56 \$400,000.00 from \$10,000.00 to \$40,000.00 for senior citizens age 62 and  
 57 older, increases such exemption for senior citizens age 65 and older from  
 58 \$50,000.00 to \$75,000.00, and increases such exemption for senior citizens  
 59 age 70 and older from \$50,000.00 to \$125,000.00?"

60 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 61 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 62 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
 63 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted  
 64 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
 65 be automatically repealed on the first day of July immediately following that election date.

66 The expense of such election shall be borne by Jackson County. It shall be the election  
67 superintendent's duty to certify the result thereof to the Secretary of State. The provisions  
68 of this section shall be mandatory upon the election superintendent and are not intended as  
69 directory. If the election superintendent fails or refuses to comply with this section, any  
70 elector of the Jackson County school district may apply for a writ of mandamus to compel  
71 the election superintendent to perform his or her duties under this section. If the court finds  
72 that the election superintendent has not complied with this section, the court shall fashion  
73 appropriate relief requiring the election superintendent to call and conduct such election on  
74 the date required by this section or on the next date authorized for special elections provided  
75 for in Code Section 21-2-540 of the O.C.G.A.

76 **SECTION 4.**

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

79 **SECTION 5.**

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