

House Bill 1140

By: Representative Smith of the 18th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act to provide a homestead exemption from Haralson County School District
2 ad valorem taxes for educational purposes in the amount of \$8,000.00 of the assessed value
3 of the homestead for certain residents of that school district who have annual incomes not
4 exceeding \$10,000.00 and who are 65 years of age or over, approved April 9, 1999
5 (Ga. L. 1999, p. 4087), as amended, so as to increase the amount of the exemption and repeal
6 a maximum income restriction; to provide for a definition; to provide for compliance with
7 constitutional requirements; to provide for a referendum, effective dates, automatic repeal,
8 mandatory execution of election, and judicial remedies regarding failure to comply; to
9 provide for related matters; to repeal conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 An Act to provide a homestead exemption from Haralson County School District ad valorem
13 taxes for educational purposes in the amount of \$8,000.00 of the assessed value of the
14 homestead for certain residents of that school district who have annual incomes not
15 exceeding \$10,000.00 and who are 65 years of age or over, approved April 9, 1999

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(Ga. L. 1999, p. 4087), as amended, is amended by revising paragraph (2) of Section 1 and subsection (a) of Section 2 to read as follows:

"(2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., as amended, with the additional qualification that it shall include not more than one contiguous acre of homestead property, provided that it shall include all outbuildings located on such one contiguous acre."

"(a) Each resident of the Haralson County School District who is a senior citizen is granted an exemption on that person's homestead from all Haralson County School District ad valorem taxes for educational purposes in the amount of the full assessed value of that homestead."

SECTION 2.

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

SECTION 3.

The election superintendent of Haralson County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Haralson County School District for approval or rejection. The election superintendent shall conduct that election no later than concurrent with the general primary in 2024, and shall issue the call and conduct that election as provided by general law. The election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Haralson County. The ballot shall have written or printed thereon the words:

39 "() YES Shall the Act to provide for a homestead exemption from all Haralson
40 () NO County School District ad valorem taxes for educational purposes for
41 residents who are 65 years of age or over be amended to increase the
42 amount of the exemption to the full assessed value of the homestead and
43 repeal a maximum income restriction?"

44 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
45 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
46 such question are for approval of the Act, Section 1 of this Act shall become of full force and
47 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted
48 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
49 be automatically repealed on the first day of July immediately following that election date.
50 The expense of such election shall be borne by Haralson County. It shall be the election
51 superintendent's duty to certify the result thereof to the Secretary of State. The provisions
52 of this section shall be mandatory upon the election superintendent and are not intended as
53 directory. If the election superintendent fails or refuses to comply with this section, any
54 elector of the Haralson County School District may apply for a writ of mandamus to compel
55 the election superintendent to perform his or her duties under this section. If the court finds
56 that the election superintendent has not complied with this section, the court shall fashion
57 appropriate relief requiring the election superintendent to call and conduct such election on
58 the date required by this section or on the next date authorized for special elections provided
59 for in Code Section 21-2-540 of the O.C.G.A.

60 SECTION 4.

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

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SECTION 5.

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