

House Bill 1340

By: Representatives McCollum of the 30th, Dunahoo of the 31st, Cox of the 28th, Hong of the 103rd, Clark of the 100th, and others

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act providing for homestead exemptions from Hall County school district ad
2 valorem taxes for educational purposes for certain residents of that school district who are
3 senior citizens, approved April 6, 1998 (Ga. L. 1998, p. 4281), as amended, so as to increase
4 the income cap on the homestead exemption provided to residents of the school district 62
5 years of age and older; to provide that any person 66 years of age or older shall receive a new
6 exemption on the first \$400,000.00 of the assessed value of the homestead; to provide that
7 persons who have already applied for one of the exemptions provided for in this Act need not
8 apply for subsequent exemptions as they age into new classifications; to provide for
9 compliance with constitutional requirements; to provide for a referendum, effective dates,
10 automatic repeal, mandatory execution of election, and judicial remedies regarding failure
11 to comply; to provide for related matters; to repeal conflicting laws; and for other purposes.

12 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

13 SECTION 1.

14 An Act providing for homestead exemptions from Hall County school district ad valorem
15 taxes for educational purposes for certain residents of that school district who are senior

16 citizens, approved April 6, 1998 (Ga. L. 1998, p. 4281), as amended, is amended in Section 2
17 by revising subsections (a) and (b) and adding a new subsection to read as follows:

18 "(a) Each resident of the Hall County school district who is disabled or at least 62 years
19 of age but less than 66 years of age on or before January 1 of the year in which application
20 for the exemption under this subsection is made is granted an exemption on that person's
21 homestead from all Hall County school district ad valorem taxes for educational purposes
22 in the amount of \$30,000.00 of the assessed value of that homestead if that person's
23 income, together with the income of the spouse of such person who resides within such
24 homestead, does not exceed \$40,000.00 for the immediately preceding taxable year. The
25 unmarried surviving widow or widower who is at least 55 years of age shall continue to
26 receive the exemption provided under this subsection so long as that unmarried surviving
27 widow or widower continues to occupy the home as a residence and homestead, until such
28 unmarried surviving widow or widower becomes 66 years of age or older and is
29 otherwise qualified to receive the exemption under subsection (b) of this section. With
30 respect to the exemption under this subsection, such unmarried surviving widow or
31 widower shall remain subject to the income limitations specified in this subsection. The
32 value of that property in excess of such exempted amount shall remain subject to taxation.

33 (a.1) Each resident of the Hall County school district who is 66 years of age or older on
34 or before January 1 of the year in which the exemption under this subsection is first
35 claimed is granted an exemption on that person's homestead from all Hall County school
36 district ad valorem taxes for educational purposes up to the first \$480,000.00 of the
37 assessed value of that homestead. The unmarried surviving widow or widower who is
38 at least 66 years of age shall continue to receive the exemption provided under this
39 subsection so long as that unmarried surviving widow or widower continues to occupy
40 the home as a residence and homestead. The value of that property in excess of such
41 exempted amount shall remain subject to taxation. A person receiving the exemption

42 provided for in subsection (a) of this section need not apply for the exemption provided for
43 in this subsection.

44 (b) Each resident of the Hall County school district who is 70 years of age or older on or
45 before January 1 of the year in which the exemption under this subsection is first claimed
46 is granted an exemption on that person's homestead from all Hall County school district ad
47 valorem taxes for educational purposes for the full value of that homestead. The
48 unremarried surviving widow or widower who is at least 65 years of age shall continue to
49 receive the exemption provided under this subsection so long as that unremarried surviving
50 widow or widower continues to occupy the home as a residence and homestead. A person
51 receiving the exemption provided for in subsection (a.1) of this section need not apply for
52 the exemption provided for in this subsection."

53 **SECTION 2.**

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

57 **SECTION 3.**

58 The election superintendent of Hall County shall call and conduct an election as provided in
59 this section for the purpose of submitting this Act to the electors of the Hall County school
60 district for approval or rejection. The election superintendent shall conduct that election on
61 the Tuesday after the first Monday in November of 2026 and shall issue the call and conduct
62 that election as provided by general law. The election superintendent shall cause the date and
63 purpose of the election to be published once a week for two weeks immediately preceding
64 the date thereof in the official organ of Hall County. The ballot shall have written or printed
65 thereon the words:

91

SECTION 5.

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