

House Bill 1543

By: Representative Lumsden of the 12th

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act providing a \$40,000.00 homestead exemption from certain ad valorem
2 taxes levied by, for, or on behalf of the Chattooga County School District for residents of that
3 district who are 70 years of age or older and whose gross income does not exceed
4 \$20,000.00, approved April 23, 1998 (Ga. L. 1998, p. 4660), so as to increase the income cap
5 on such exemption; to increase the value of the exemption in steps over a two-year period;
6 to revise a definition; to provide for compliance with constitutional requirements; to provide
7 for a referendum, effective dates, automatic repeal, mandatory execution of election, and
8 judicial remedies regarding failure to comply; to provide for related matters; 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 \$40,000.00 homestead exemption from certain ad valorem taxes levied
13 by, for, or on behalf of the Chattooga County School District for residents of that district who
14 are 70 years of age or older and whose gross income does not exceed \$20,000.00, approved
15 April 23, 1998 (Ga. L. 1998, p. 4660), is amended in Section 1 by revising paragraph (1) as
16 follows:

H. B. 1543

40 that election on the Tuesday following the first Monday in November of 2026 and shall issue
 41 the call and conduct that election as provided by general law. The election superintendent
 42 shall cause the date and purpose of the election to be published once a week for two weeks
 43 immediately preceding the date thereof in the official organ of Chattooga County. The ballot
 44 shall have written or printed thereon the words:

45 " YES Shall the Act be approved which increases the income cap on the current
 46 homestead exemption for senior citizens 70 years of age or older from
 47 NO Chattooga County School District ad valorem taxes for educational
 48 purposes from \$20,000.00 to \$38,000.00, and for the exemption to increase
 49 to \$41,150.00 for tax year 2027 and to \$55,000.00 for tax year 2028 and all
 50 subsequent tax years?"

51 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 52 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 53 such question are for approval of the Act, Sections 1 and 2 of this Act shall become of full
 54 force and effect on January 1, 2027. If the Act is not so approved or if the election is not
 55 conducted as provided in this section, Sections 1 and 2 of this Act shall not become effective,
 56 and this Act shall be automatically repealed on the 365th calendar day following the election
 57 date provided for in this section. The expense of such election shall be borne by Chattooga
 58 County. It shall be the election superintendent's duty to certify the result thereof to the
 59 Secretary of State. The provisions of this section shall be mandatory upon the election
 60 superintendent and are not intended as directory. If the election superintendent fails or
 61 refuses to comply with this section, any elector of the Chattooga County School District may
 62 apply for a writ of mandamus to compel the election superintendent to perform his or her
 63 duties under this section. If the court finds that the election superintendent has not complied
 64 with this section, the court shall fashion appropriate relief requiring the election
 65 superintendent to call and conduct such election on the date required by this section or on the

66 next date authorized for special elections provided for in Code Section 21-2-540 of the
67 O.C.G.A.

68 **SECTION 5.**

69 Except as otherwise provided in Section 4 of this Act, this Act shall become effective upon
70 its approval by the Governor or upon its becoming law without such approval.

71 **SECTION 6.**

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