

House Bill 1551 (AS PASSED HOUSE AND SENATE)

By: Representative Jasperse of the 11th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing a homestead exemption from all Pickens County School District
2 ad valorem taxes for educational purposes for the full value of the homestead of certain
3 residents of that school district, approved April 21, 1997 (Ga. L. 1997, p. 4283), so as to
4 increase the income cap on such exemption; to provide for compliance with constitutional
5 requirements; to provide for a referendum, effective dates, automatic repeal, mandatory
6 execution of election, and judicial remedies regarding failure to comply; to provide for
7 related matters; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 An Act providing a homestead exemption from all Pickens County School District ad
11 valorem taxes for educational purposes for the full value of the homestead of certain
12 residents of that school district, approved April 21, 1997 (Ga. L. 1997, p. 4283), is amended
13 in Section 2 by revising subsection (a) as follows:

14 "(a) Each resident of the Pickens County School District who is a senior citizen or who is
15 disabled is granted an exemption on that person's homestead from all Pickens County
16 School District ad valorem taxes for educational purposes for the full value of that

17 homestead if that person's income, together with the income of all members of the family
 18 residing within the homestead, does not exceed \$40,000.00 for the immediately preceding
 19 taxable year."

20 **SECTION 2.**

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

24 **SECTION 3.**

25 The election superintendent of Pickens County shall call and conduct an election as provided
 26 in this section for the purpose of submitting this Act to the electors of the Pickens County
 27 school district for approval or rejection. The election superintendent shall conduct that
 28 election on the Tuesday following the first Monday in November of 2026 and shall issue the
 29 call and conduct that election as provided by general law. The election superintendent shall
 30 cause the date and purpose of the election to be published once a week for two weeks
 31 immediately preceding the date thereof in the official organ of Pickens County. The ballot
 32 shall have written or printed thereon the words:

33 " YES Shall the Act be approved which increases the income cap on the current
 34 full homestead exemption that certain senior citizens and disabled persons
 35 NO receive from Pickens County School District ad valorem taxes for education
 36 purposes from \$25,000.00 to \$40,000.00?"

37 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 38 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 39 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 40 effect on January 1, 2027. If the Act is not so approved or if the election is not conducted
 41 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall

42 be automatically repealed on the 365th calendar day following the election date provided for
43 in this section. The expense of such election shall be borne by Pickens County. It shall be
44 the election superintendent's duty to certify the result thereof to the Secretary of State. The
45 provisions of this section shall be mandatory upon the election superintendent and are not
46 intended as directory. If the election superintendent fails or refuses to comply with this
47 section, any elector of the Pickens County school district may apply for a writ of mandamus
48 to compel the election superintendent to perform his or her duties under this section. If the
49 court finds that the election superintendent has not complied with this section, the court shall
50 fashion appropriate relief requiring the election superintendent to call and conduct such
51 election on the date required by this section or on the next date authorized for special
52 elections provided for in Code Section 21-2-540 of the O.C.G.A.

53 **SECTION 4.**

54 Except as otherwise provided in Section 3 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 5.**

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