

House Bill 1543 (AS PASSED HOUSE AND SENATE)

By: Representative Lumsden of the 12<sup>th</sup>

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:

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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.