

House Bill 933 (AS PASSED HOUSE AND SENATE)

By: Representatives Nix of the 69<sup>th</sup>, Smith of the 133<sup>rd</sup>, and Trammell of the 132<sup>nd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act to provide a homestead exemption from Troup County School District ad  
2 valorem taxes for educational purposes in the amount of \$10,000.00 of the assessed value of  
3 the homestead for certain residents of that school district who have annual incomes not  
4 exceeding \$22,000.00 and who are 65 years of age or over, approved March 24, 1994  
5 (Ga. L. 1994, p. 3844), so as to increase the existing homestead exemption to \$40,000.00 of  
6 the assessed value of the homestead; to increase the income cap to \$40,000.00; to limit the  
7 exemption to the homestead and not more than two contiguous acres; to provide for  
8 compliance with constitutional requirements; to provide for a referendum, effective dates,  
9 and automatic repeal; 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 Troup County School District ad valorem  
13 taxes for educational purposes in the amount of \$10,000.00 of the assessed value of the  
14 homestead for certain residents of that school district who have annual incomes not  
15 exceeding \$22,000.00 and who are 65 years of age or over, approved March 24, 1994  
16 (Ga. L. 1994, p. 3844), is amended by revising subsection (a) of Section 2 as follows:

17 "(a) Each resident of the Troup County School District who is 65 years of age or over is  
18 granted an exemption on that person's homestead and not more than two contiguous acres  
19 of homestead property from Troup County School District ad valorem taxes for educational  
20 purposes in the amount of \$40,000.00 of the assessed value of that homestead, if that  
21 person's annual income, together with the annual income of the spouse of such person who  
22 resides within such homestead, does not exceed \$40,000.00 for the immediately preceding  
23 taxable year. Annual income shall include retirement benefits, disability, pension, and  
24 Social Security benefits. The value of that property in excess of such exempted amount  
25 shall remain subject to taxation. Any exemption granted under this Act shall cease on

26 December 31 of the taxable year in which the person claiming such exemption dies, sells,  
27 or otherwise transfers the homestead."

28 **SECTION 2.**

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

32 **SECTION 3.**

33 The election superintendent of Troup County shall call and conduct an election as provided  
34 in this section for the purpose of submitting this Act to the electors of the Troup County  
35 School District for approval or rejection. The election superintendent shall conduct that  
36 election on the Tuesday after the first Monday in November, 2020, and shall issue the call  
37 and conduct that election as provided by general law. The election superintendent shall  
38 cause the date and purpose of the election to be published once a week for two weeks  
39 immediately preceding the date thereof in the official organ of Troup County. The ballot  
40 shall have written or printed thereon the words:

41 "( ) YES Shall the 1994 Act which provides for a \$10,000.00 homestead exemption  
42 ( ) NO from all Troup County School District ad valorem taxes for educational  
43 purposes for residents who are 65 years of age or over and who have annual  
44 incomes not exceeding \$22,000.00 be amended so as to provide that a  
45 person who is 65 years of age or over is granted an exemption on that  
46 person's homestead and not more than two contiguous acres of homestead  
47 property from Troup County School District ad valorem taxes for  
48 educational purposes in the amount of \$40,000.00 of the assessed value of  
49 that homestead, if that person's annual income, together with the annual  
50 income of the spouse of such person who resides within such homestead,  
51 does not exceed \$40,000.00 for the immediately preceding taxable year?  
52 Annual income shall include retirement benefits, disability, pension, and  
53 Social Security benefits. The value of that property in excess of such  
54 exempted amount shall remain subject to taxation."

55 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
56 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
57 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
58 effect on January 1, 2021. If the Act is not so approved or if the election is not conducted  
59 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
60 be automatically repealed on the first day of January immediately following that election

61 date. The expense of such election shall be borne by Troup County. It shall be the election  
62 superintendent's duty to certify the result thereof to the Secretary of State.

63 **SECTION 4.**

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

66 **SECTION 5.**

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