

House Bill 1551 (AS PASSED HOUSE AND SENATE)

By: Representative Camp of the 131st

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing for a homestead exemption from Pike County School District ad
2 valorem taxation for certain residents, approved March 10, 1988 (Ga. L. 1988, p. 3824), as
3 amended, so as to increase the exemptions from school district taxes for residents who are
4 age 62 or older and to provide for a new exemption regardless of income for residents who
5 are age 70 or older; to provide for related matters; to provide for compliance with
6 constitutional requirements; to provide for a referendum, contingent effective dates, and
7 automatic repeal; 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 for a homestead exemption from Pike County School District ad valorem
11 taxation for certain residents, approved March 10, 1988 (Ga. L. 1988, p. 3824), as amended,
12 is amended by revising subsections (a) and (b) of Section 1 and adding a new subsection to
13 read as follows:

"SECTION 1

14

15 (a)(1) For persons age 62 through 64. The homestead, but not to exceed \$20,000.00 of
16 the value thereof, of each resident of the Pike County School District who is age 62
17 through 64 and who does not have an income from all sources, including the income from
18 all sources of all members of the family residing within said homestead,
19 exceeding \$12,000.00 per annum, shall be exempt from all ad valorem taxation for
20 educational purposes levied for and on behalf of such school system, including taxes to
21 retire school bond indebtedness.

22 (2) For persons age 65 through 69. The homestead, but not to exceed \$30,000.00 of the
23 value thereof, of each resident of the Pike County School District who is age 65
24 through 69 and who does not have an income from all sources, including the income from
25 all sources of all members of the family residing within said homestead,
26 exceeding \$27,000.00 per annum, shall be exempt from all ad valorem taxation for
27 educational purposes levied for and on behalf of such school system, including taxes to
28 retire school bond indebtedness.

29 (b) For persons 70 years of age or older. The homestead, but not to exceed \$50,000.00 of
30 the value thereof, of each resident of the Pike County School District who is 70 years of age
31 or older and who does not have an income from all sources, including the income from all
32 sources of all members of the family residing within said homestead, exceeding \$27,000.00
33 per annum, shall be exempt from all ad valorem taxation for educational purposes levied for
34 and on behalf of such school system, including taxes to retire school bond indebtedness.

35 (b.1) For persons 70 years of age or older. The homestead, but not to exceed \$20,000.00 of
36 the value thereof, of each resident of the Pike County School District who is 70 years of age
37 or older, regardless of income, shall be exempt from all ad valorem taxation for educational
38 purposes levied for and on behalf of such school system, including taxes to retire school bond
39 indebtedness."

40 **SECTION 2.**

41 In accordance with the requirements of Article VII, Section II, Paragraph II(a)(1) of the
 42 Constitution of the State of Georgia, this Act shall not become law unless it receives the
 43 requisite two-thirds' majority vote in both the Senate and the House of Representatives.

44 **SECTION 3.**

45 The election superintendent of Pike County shall call and conduct an election as provided in
 46 this section for the purpose of submitting this Act to the electors of Pike County for approval
 47 or rejection. The election superintendent shall conduct that election on the date of the
 48 November, 2022, general election and shall issue the call and conduct that election as
 49 provided by general law. The election superintendent shall cause the date and purpose of the
 50 election to be published once a week for two weeks immediately preceding the date thereof
 51 in the official organ of Pike County. The ballot shall have written or printed thereon the
 52 words:

53 "() YES Shall the Act be approved which increases the exemptions from school
 54 district taxes for residents who are age 62 or older, depending on income,
 55 () NO and provides for a new exemption, regardless of income, for residents who
 56 are age 70 or older?"

57 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
 58 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
 59 cast on such question are for approval of the Act, Section 1 of this Act shall become of full
 60 force and effect on January 1, 2023. If the Act is not so approved or if the election is not
 61 conducted as provided in this section, this Act shall not become effective, and this Act shall
 62 be automatically repealed on the first day of January immediately following that election
 63 date. The expense of such election shall be borne by Pike County. It shall be the election
 64 superintendent's duty to certify the result thereof to the Secretary of State.

65 **SECTION 4.**

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

68 **SECTION 5.**

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