

House Bill 395 (AS PASSED HOUSE AND SENATE)

By: Representative Huddleston of the 72nd

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act to provide for homestead exemptions from Heard County ad valorem taxes
2 for county purposes and from Heard County School District ad valorem taxes for educational
3 purposes for certain residents of that county and school district, approved April 13, 1992
4 (Ga. L. 1992, p. 6107), so as to provide an additional homestead exemption from school
5 district taxes for educational purposes in the amount of \$20,000.00 for residents of the school
6 district who are 70 years of age or older; to provide for compliance with constitutional
7 requirements; to provide for a referendum, effective dates, and automatic repeal, mandatory
8 execution of election, and judicial remedies regarding failure to comply; to repeal conflicting
9 laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 An Act to provide for homestead exemptions from Heard County ad valorem taxes for
13 county purposes and from Heard County School District ad valorem taxes for educational
14 purposes for certain residents of that county and school district, approved April 13, 1992
15 (Ga. L. 1992, p. 6107), is amended by adding a new section to read as follows:

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16 "SECTION 3.1

17 Each resident of the Heard County school district who is 70 years of age or older is granted
18 an exemption on that person's homestead from Heard County school district ad valorem
19 taxes for educational purposes in the amount of \$20,000.00 of the assessed value of that
20 homestead. The value of that property in excess of such exempted amount shall remain
21 subject to taxation. The exemption provided for in this section shall be in addition to and
22 not in lieu of any other exemption provided for in this Act. The exemption granted in this
23 section shall apply to all taxable years beginning on or after January 1, 2025."

24 **SECTION 2.**

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

28 **SECTION 3.**

29 The election superintendent of Heard County shall call and conduct an election as provided
30 in this section for the purpose of submitting this Act to the electors of the Heard County
31 School District for approval or rejection. The election superintendent shall conduct that
32 election on the date of the general primary in 2024 and shall issue the call and conduct such
33 election as provided by general law. The election superintendent shall cause the date and
34 purpose of the election to be published once a week for two weeks immediately preceding
35 the date thereof in the official organ of Heard County. The ballot shall have written or
36 printed thereon the words:

61

SECTION 5.

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