

House Bill 787 (AS PASSED HOUSE AND SENATE)

By: Representatives Carpenter of the 4th, Tarvin of the 2nd, and Ridley of the 6th

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act providing a homestead exemption from Whitfield County School District
2 ad valorem taxes for educational purposes in the amount of \$30,000.00 of the assessed value
3 of the homestead for certain residents of that school district who are 65 years of age or older
4 and whose annual incomes do not exceed \$15,000.00, approved April 1, 1996 (Ga. L. 1996,
5 p. 3734), as amended by an Act approved April 16, 1999 (Ga. L. 1999, p. 4455), so as to
6 provide for an increase in the exemption amount and the income ceiling; to specify the terms
7 and conditions of the exemption; to provide for applicability; to provide for compliance with
8 constitutional requirements; to provide for a referendum, effective dates, automatic repeal,
9 mandatory execution of election, and judicial remedies regarding failure to comply; to repeal
10 conflicting laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 **SECTION 1.**

13 An Act providing a homestead exemption from Whitfield County School District ad valorem
14 taxes for educational purposes in the amount of \$30,000.00 of the assessed value of the
15 homestead for certain residents of that school district who are 65 years of age or older and
16 whose annual incomes do not exceed \$15,000.00, approved April 1, 1996 (Ga. L. 1996,

H. B. 787

17 p. 3734), as amended by an Act approved April 16, 1999 (Ga. L. 1999, p. 4455), is amended
18 by revising Section 2 as follows:

19 **SECTION 2.**

20 For the taxable years beginning on or after January 1, 2024, each resident of the Whitfield
21 County School District who is 65 years of age or older on or before January 1 of the year in
22 which application for the exemption under this Act is made is granted an exemption on that
23 person's homestead from Whitfield County School District ad valorem taxes for educational
24 purposes in the amount of \$150,000.00 of the appraised value of that homestead. The
25 exemption under this subsection shall only be granted if that person's income from all
26 sources, together with the income of their spouse who also occupies and resides at such
27 homestead, does not exceed \$40,000.00 per year. The value of that property in excess of
28 such exempted amount shall remain subject to taxation."

29 **SECTION 2.**

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

33 **SECTION 3.**

34 The election superintendent of Whitfield County shall call and conduct an election as
35 provided in this section for the purpose of submitting this Act to the electors of the Whitfield
36 County School District for approval or rejection. The election superintendent shall conduct
37 that election on November 14, 2023, and shall issue the call and conduct that election as
38 provided by general law. The election superintendent shall cause the date and purpose of the
39 election to be published once a week for two weeks immediately preceding the date thereof
40 in the official organ of Whitfield County. The ballot shall have written or printed thereon
41 the words:

66

SECTION 5.

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