House Bill 805 (AS PASSED HOUSE AND SENATE) By: Representative Mathis of the 149th

A BILL TO BE ENTITLED AN ACT

1 To amend an Act to provide a \$15,000.00 homestead exemption from certain ad valorem 2 taxes levied by, for, or on behalf of the Twiggs County School District for residents who 3 are 62 years of age or older and whose net income does not exceed \$15,000.00, approved 4 April 17, 1992 (Ga. L. 1992, p. 6502), as amended, particularly by an Act approved April 25, 5 2002 (Ga. L. 2002, p. 4834), so as to increase the income cap on the homestead exemption 6 granted to certain residents of the school district who are 62 years of age or older; to provide 7 for a referendum, effective dates, and automatic repeal, mandatory execution of election, and 8 judicial remedies regarding failure to comply; to repeal conflicting laws; and for other 9 purposes.

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BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

To amend an Act entitled an Act to provide a \$15,000.00 homestead exemption from certain ad valorem taxes levied by, for, or on behalf of the Twiggs County School District for residents who are 62 years of age or older and whose net income does not exceed \$15,000.00, approved April 17, 1992 (Ga. L. 1992, p. 6502), as amended, particularly

SECTION 1.

by an Act approved April 25, 2002 (Ga. L. 2002, p. 4834), is amended by revising Section 2
as follows:

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"SECTION 2.

Each resident of the Twiggs County School District who is 62 years of age or older is granted an exemption on that person's homestead from Twiggs County School District ad valorem taxes in the amount of \$25,000.00 of the assessed value of that homestead if that resident's net income for the immediately preceding taxable year does not exceed \$30,000.00 for income tax purposes. The value of a homestead in excess of the amount exempted by this section shall remain subject to taxation."

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SECTION 2.

In accordance with the requirements of Article VII, Section II of the Constitution of the State of Georgia, this Act shall not become law unless it receives the requisite two-thirds' majority

vote in both the Senate and the House of Representatives.

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SECTION 3.

30 The election superintendent of Twiggs County shall call and conduct an election as provided 31 in this section for the purpose of submitting this Act to the electors of the Twiggs County 32 School District for approval or rejection. The election superintendent shall conduct that 33 election on the date of the general primary in 2024 and shall issue the call and conduct such 34 election as provided by general law. The election superintendent shall cause the date and 35 purpose of the election to be published once a week for two weeks immediately preceding 36 the date thereof in the official organ of Twiggs County. The ballot shall have written or 37 printed thereon the words:

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- 39 40

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"() YES Shall the Act be approved which increases the income cap on the homestead
 () NO exemption from Twiggs County School District ad valorem taxes for educational purposes granted to certain residents of that school district who are 62 years of age or over from \$15,000.00 to \$30,000.00?"

42 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring 43 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on 44 such question are for approval of the Act, Section 1 of this Act shall become of full force and 45 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted 46 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall 47 be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by Twiggs County. It shall be the election 48 49 superintendent's duty to certify the result thereof to the Secretary of State. The provisions 50 of this section shall be mandatory upon the election superintendent and are not intended as 51 directory. If the election superintendent fails or refuses to comply with this section, any 52 elector of the Twiggs County school district may apply for a writ of mandamus to compel 53 the election superintendent to perform his or her duties under this section. If the court finds 54 that the election superintendent has not complied with this section, the court shall fashion 55 appropriate relief requiring the election superintendent to call and conduct such election on 56 the date required by this section or on the next date authorized for special elections provided 57 for in Code Section 21-2-540 of the O.C.G.A.

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SECTION 4.

59 Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon60 its approval by the Governor or upon its becoming law without such approval.

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SECTION 5.

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