

House Bill 1068 (AS PASSED HOUSE AND SENATE)

By: Representatives Dunahoo of the 31st, Gaines of the 120th, Erwin of the 32nd, and Persinger of the 119th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing a homestead exemption from City of Jefferson independent
2 school district ad valorem taxes for educational purposes in the amount of \$10,000.00 of the
3 assessed value of the homestead for certain residents of that school district who are 62 years
4 of age or over and an additional homestead exemption in the amount of \$20,000.00 of the
5 assessed value of the homestead for certain residents of that school district who are 65 years
6 of age or over and whose net income, excluding certain retirement income, does not
7 exceed \$18,000.00, approved April 25, 2002 (Ga. L. 2002, p. 4353), as amended, so as to
8 revise existing exemptions and add a new exemption; to provide for compliance with
9 constitutional requirements; to provide for a referendum, effective dates, automatic repeal,
10 mandatory execution of election, and judicial remedies regarding failure to comply; to repeal
11 conflicting laws; and for other purposes.

12 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

13 **SECTION 1.**

14 An Act providing a homestead exemption from City of Jefferson independent school district
15 ad valorem taxes for educational purposes in the amount of \$10,000.00 of the assessed value
16 of the homestead for certain residents of that school district who are 62 years of age or over

H. B. 1068

17 and an additional homestead exemption in the amount of \$20,000.00 of the assessed value
18 of the homestead for certain residents of that school district who are 65 years of age or over
19 and whose net income, excluding certain retirement income, does not exceed \$18,000.00,
20 approved April 25, 2002 (Ga. L. 2002, p. 4353), as amended, is amended by revising
21 paragraphs (1) through (3) of subsection (a) of Section 2 as follows:

22 "(1) Each resident of the City of Jefferson independent school district who is between 62
23 and 64 years of age is granted an exemption on that person's homestead from City of
24 Jefferson independent school district maintenance and operations ad valorem taxes for
25 educational purposes in the amount of \$40,000.00 of the assessed value of that
26 homestead. The exemption under this subsection shall only be granted if that person's
27 income, together with the income of the spouse and all other members of the family who
28 also occupy and reside at such homestead, does not exceed \$400,000.00 for the
29 immediately preceding year. The value of that property in excess of such exempted
30 amount shall remain subject to taxation.

31 (2) Each resident of the City of Jefferson independent school district who is
32 between 65 and 69 years of age is granted an exemption on that person's homestead from
33 City of Jefferson independent school district maintenance and operations ad valorem
34 taxes for educational purposes in the amount of \$75,000.00 of the assessed value of that
35 homestead. The exemption under this subsection shall only be granted if that person's
36 income, together with the income of the spouse and all other members of the family who
37 also occupy and reside at such homestead, does not exceed \$400,000.00 for the
38 immediately preceding year. The value of that property in excess of such exempted
39 amount shall remain subject to taxation.

40 (3) Each resident of the City of Jefferson independent school district who is 70 years of
41 age or older is granted an exemption on that person's homestead from City of Jefferson
42 independent school district maintenance and operations ad valorem taxes for educational
43 purposes in the amount of \$100,000.00 of the assessed value of that homestead. The

44 exemption under this subsection shall only be granted if that person's income, together
 45 with the income of the spouse and all other members of the family who also occupy and
 46 reside at such homestead, does not exceed \$400,000.00 for the immediately preceding
 47 year. The value of that property in excess of such exempted amount shall remain subject
 48 to taxation."

49 **SECTION 2.**

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

53 **SECTION 3.**

54 The municipal election superintendent of the City of Jefferson shall call and conduct an
 55 election as provided in this section for the purpose of submitting this Act to the electors of
 56 the City of Jefferson independent school district for approval or rejection. The municipal
 57 election superintendent shall conduct that election on Tuesday after the first Monday in
 58 November, 2024, and shall issue the call and conduct that election as provided by general
 59 law. The municipal election superintendent shall cause the date and purpose of the election
 60 to be published once a week for two weeks immediately preceding the date thereof in the
 61 official organ of Jackson County. The ballot shall have written or printed thereon the words:

62 "() YES Shall the Act be approved which changes senior exemptions from
 63 independent school district ad valorem taxes for educational purposes to
 64 () NO \$40,000.00 of the assessed value of the homestead for those between 62 and
 65 64 years of age, \$75,000.00 of the assessed value of the homestead for those
 66 between 65 and 69 years of age, and \$100,000.00 of the assessed value of
 67 the homestead for those 70 years of age or older, with an income limitation
 of \$400,000.00 for all such exemptions?"

68 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
69 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
70 such question are for approval of the Act, Section 1 of this Act shall become of full force and
71 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted
72 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
73 be automatically repealed on the first day of July immediately following that election date.
74 The expense of such election shall be borne by the City of Jefferson. It shall be the
75 municipal election superintendent's duty to certify the result thereof to the Secretary of State.
76 The provisions of this section shall be mandatory upon the municipal election superintendent
77 and are not intended as directory. If the municipal election superintendent fails or refuses
78 to comply with this section, any elector of the City of Jefferson independent school district
79 may apply for a writ of mandamus to compel the municipal election superintendent to
80 perform his or her duties under this section. If the court finds that the municipal election
81 superintendent has not complied with this section, the court shall fashion appropriate relief
82 requiring the municipal election superintendent to call and conduct such election on the date
83 required by this section or on the next date authorized for special elections provided for in
84 Code Section 21-2-540 of the O.C.G.A.

85 **SECTION 4.**

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

88 **SECTION 5.**

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