House Bill 1140 (AS PASSED HOUSE AND SENATE) By: Representative Smith of the 18th

A BILL TO BE ENTITLED AN ACT

To amend an Act to provide a homestead exemption from Haralson County School District 1 ad valorem taxes for educational purposes in the amount of \$8,000.00 of the assessed value 2 of the homestead for certain residents of that school district who have annual incomes not 3 4 exceeding \$10,000.00 and who are 65 years of age or over, approved April 9, 1999 5 (Ga. L. 1999, p. 4087), as amended, so as to increase the amount of the exemption and repeal 6 a maximum income restriction; to provide for a definition; to provide for compliance with 7 constitutional requirements; to provide for a referendum, effective dates, automatic repeal, 8 mandatory execution of election, and judicial remedies regarding failure to comply; to 9 provide for related matters; to repeal conflicting laws; and for other purposes.

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BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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SECTION 1.

12 An Act to provide a homestead exemption from Haralson County School District ad valorem 13 taxes for educational purposes in the amount of \$8,000.00 of the assessed value of the 14 homestead for certain residents of that school district who have annual incomes not 15 exceeding \$10,000.00 and who are 65 years of age or over, approved April 9, 1999 16 (Ga. L. 1999, p. 4087), as amended, is amended by revising paragraph (2) of Section 1 and
17 subsection (a) of Section 2 to read as follows:

- 18 "(2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 19 of the O.C.G.A., as amended, with the additional qualification that it shall include not 20 more than one contiguous acre of homestead property, provided that it shall include all 21 outbuildings located on such one contiguous acre."
- "(a) Each resident of the Haralson County School District who is a senior citizen is granted
 an exemption on that person's homestead from all Haralson County School District ad
 valorem taxes for educational purposes in the amount of the full assessed value of that
 homestead."
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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.

31 The election superintendent of Haralson County shall call and conduct an election as 32 provided in this section for the purpose of submitting this Act to the electors of the Haralson 33 County School District for approval or rejection. The election superintendent shall conduct 34 that election no later than concurrent with the general primary in 2024, and shall issue the 35 call and conduct that election as provided by general law. The election superintendent shall 36 cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Haralson County. The ballot 37 38 shall have written or printed thereon the words:

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"() YES Shall the Act to provide for a homestead exemption from all Haralson
 () NO County School District ad valorem taxes for educational purposes for residents who are 65 years of age or over be amended to increase the amount of the exemption to the full assessed value of the homestead and repeal a maximum income restriction?"

44 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring 45 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and 46 47 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted 48 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall 49 be automatically repealed on the first day of July immediately following that election date. 50 The expense of such election shall be borne by Haralson County. It shall be the election 51 superintendent's duty to certify the result thereof to the Secretary of State. The provisions 52 of this section shall be mandatory upon the election superintendent and are not intended as 53 directory. If the election superintendent fails or refuses to comply with this section, any 54 elector of the Haralson County School District may apply for a writ of mandamus to compel 55 the election superintendent to perform his or her duties under this section. If the court finds 56 that the election superintendent has not complied with this section, the court shall fashion 57 appropriate relief requiring the election superintendent to call and conduct such election on 58 the date required by this section or on the next date authorized for special elections provided 59 for in Code Section 21-2-540 of the O.C.G.A.

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SECTION 4.

61 Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon

62 its approval by the Governor or upon its becoming law without such approval.

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SECTION 5.

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