

House Bill 1460 (AS PASSED HOUSE AND SENATE)

By: Representatives Gaines of the 120th, Dunahoo of the 31st, 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 Commerce 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 exceed
7 \$18,000.00, approved April 25, 2002 (Ga. L. 2002, p. 4349), as amended, so as to revise the
8 exemptions and income limitations; to provide for compliance with constitutional
9 requirements; to provide for a referendum, effective dates, automatic repeal, mandatory
10 execution of election, and judicial remedies regarding failure to comply; to repeal conflicting
11 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 Commerce independent school
15 district ad valorem taxes for educational purposes in the amount of \$10,000.00 of the
16 assessed value of the homestead for certain residents of that school district who are 62 years

17 of age or over and an additional homestead exemption in the amount of \$20,000.00 of the
18 assessed value of the homestead for certain residents of that school district who are 65 years
19 of age or over and whose net income, excluding certain retirement income, does not exceed
20 \$18,000.00, approved April 25, 2002 (Ga. L. 2002, p. 4349), as amended, is amended by
21 revising paragraphs (1) through (3) of subsection (a) of Section 2 as follows:

22 "(a)(1) Each resident of the City of Commerce independent school district who is
23 between 62 and 69 years of age is granted an exemption on that person's homestead from
24 City of Commerce independent school district maintenance and operations ad valorem
25 taxes for educational purposes in the amount of \$60,000.00 of the assessed value of that
26 homestead. The value of that property in excess of such exempted amount shall remain
27 subject to taxation.

28 (2) Each resident of the City of Commerce independent school district who is 70 years
29 of age or older is granted an exemption on that person's homestead from City of
30 Commerce independent school district maintenance and operations ad valorem taxes for
31 educational purposes in the amount of \$70,000.00 of the assessed value of that
32 homestead. The value of that property in excess of such exempted amount shall remain
33 subject to taxation.

34 (3) The exemptions under this subsection shall only be granted if that person's net
35 income, together with the income of the spouse who also occupies and resides at such
36 homestead, does not exceed \$60,000.00 for the immediately preceding taxable year."

37 **SECTION 2.**

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

41 **SECTION 3.**

42 The municipal election superintendent of the City of Commerce shall call and conduct an
 43 election as provided in this section for the purpose of submitting this Act to the electors of
 44 the City of Commerce independent school district for approval or rejection. The municipal
 45 election superintendent shall conduct that election on Tuesday after the first Monday in
 46 November, 2024, and shall issue the call and conduct that election as provided by general
 47 law. The municipal election superintendent shall cause the date and purpose of the election
 48 to be published once a week for two weeks immediately preceding the date thereof in the
 49 official organ of Jackson County. The ballot shall have written or printed thereon the words:

50 " YES Shall the Act be approved which changes senior homestead exemptions
 51 from \$10,000.00 for those at least age 62 and \$20,000.00 for those age 65
 52 NO and up to \$60,000.00 for those age 62 to 69 and \$70,000.00 for those age
 53 70 and up, and raises the net income limitation from \$25,000.00 to
 54 \$60,000.00, for the homestead exemptions from City of Commerce
 55 independent school district maintenance and operations ad valorem taxes for
 56 educational purposes for certain senior citizens?"

57 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 58 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 59 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 60 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted
 61 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
 62 be automatically repealed on the first day of July immediately following that election date.
 63 The expense of such election shall be borne by the City of Commerce. It shall be the
 64 municipal election superintendent's duty to certify the result thereof to the Secretary of State.
 65 The provisions of this section shall be mandatory upon the municipal election superintendent
 66 and are not intended as directory. If the municipal election superintendent fails or refuses
 67 to comply with this section, any elector of the City of Commerce independent school district

68 may apply for a writ of mandamus to compel the municipal election superintendent to
69 perform his or her duties under this section. If the court finds that the municipal election
70 superintendent has not complied with this section, the court shall fashion appropriate relief
71 requiring the municipal election superintendent to call and conduct such election on the date
72 required by this section or on the next date authorized for special elections provided for in
73 Code Section 21-2-540 of the O.C.G.A.

74 **SECTION 4.**

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

77 **SECTION 5.**

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