

House Bill 1461 (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 all Jackson County ad valorem
2 taxes for \$10,000.00 of the value of the homestead for certain residents of that county who
3 have annual earned family incomes not exceeding \$18,000.00 and who are 65 years of age
4 or over, approved March 29, 1994 (Ga. L. 1994, p. 4381), so as to provide for two classes
5 of residents, to increase the exemption for each class, and to remove an income limitation;
6 to provide for related matters; to provide for applicability; 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 repeal
9 conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 An Act providing a homestead exemption from all Jackson County ad valorem taxes
13 for \$10,000.00 of the value of the homestead for certain residents of that county who have
14 annual earned family incomes not exceeding \$18,000.00 and who are 65 years of age or over,
15 approved March 29, 1994 (Ga. L. 1994, p. 4381), is amended by revising Section 2 as
16 follows:

H. B. 1461

17 **"SECTION 2.**

18 (a) Each resident of Jackson County who is between 62 and 64 years of age on or before
19 January 1 of the year in which application for the exemption under this subsection is made
20 is granted an exemption on that person's homestead from all Jackson County ad valorem
21 taxes for county purposes up to the amount of \$10,000.00 of the value of that homestead.

22 (b) Each resident of Jackson County who is 65 years of age or older on or before January 1
23 of the year in which application for the exemption under this subsection is made is granted
24 an exemption on that person's homestead from all Jackson County ad valorem taxes for
25 county purposes up to the amount of \$25,000.00 of the value of that homestead."

26 **SECTION 2.**

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

30 **SECTION 3.**

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

63

SECTION 5.

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