

House Bill 103 (AS PASSED HOUSE AND SENATE)

By: Representatives Smith of the 138th, Huddleston of the 72nd, and Buckner of the 137th

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act to provide a homestead exemption from Troup County school district ad
2 valorem taxes for educational purposes in the amount of \$10,000.00 of the assessed value of
3 the homestead for certain residents of that school district who have annual incomes not
4 exceeding \$22,000.00 and who are 65 years of age or over, approved March 24, 1994
5 (Ga. L. 1994, p. 3844), as amended; so as to increase the existing homestead exemption; to
6 increase the income cap; to provide for compliance with constitutional requirements; to
7 provide for a referendum, effective dates, automatic repeal, mandatory execution of election,
8 and judicial remedies regarding failure to comply; to provide for related matters; 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 to provide a homestead exemption from Troup County school district ad valorem
13 taxes for educational purposes in the amount of \$10,000.00 of the assessed value of the
14 homestead for certain residents of that school district who have annual incomes not
15 exceeding \$22,000.00 and who are 65 years of age or over, approved March 24, 1994

H. B. 103

16 (Ga. L. 1994, p. 3844), as amended, is amended by revising subsection (a) of Section 2 as
17 follows:

18 "(a) Each resident of the Troup County school district who is 65 years of age or over is
19 granted an exemption on that person's homestead and not more than two contiguous acres
20 of homestead property from Troup County school district ad valorem taxes for educational
21 purposes in the amount of \$100,000.00 of the assessed value of that homestead, if that
22 person's annual income, together with the annual income of the spouse of such person who
23 resides within such homestead, does not exceed \$50,000.00 for the immediately preceding
24 taxable year. Annual income shall include retirement benefits, disability, pension, and
25 Social Security benefits. The value of that property in excess of such exempted amount
26 shall remain subject to taxation. Any exemption granted under this Act shall cease on
27 December 31 of the taxable year in which the person claiming such exemption dies, sells,
28 or otherwise transfers the homestead."

29 **SECTION 2.**

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

33 **SECTION 3.**

34 The election superintendent of Troup County shall call and conduct an election as provided
35 in this section for the purpose of submitting this Act to the electors of the Troup County
36 school district for approval or rejection. The election superintendent shall conduct that
37 election on Tuesday after the first Monday in November, 2025, and shall issue the call and
38 conduct that election as provided by general law. The election superintendent shall cause the
39 date and purpose of the election to be published once a week for two weeks immediately

40 preceding the date thereof in the official organ of Troup County. The ballot shall have
41 written or printed thereon the words:

42 "() YES Shall the Act which provides for a homestead exemption from Troup
43 County school district ad valorem taxes for educational purposes for
44 () NO residents who are 65 years of age or over be amended so as to increase the
45 exemption amount from \$40,000.00 to \$100,000.00 and the income cap
46 from \$40,000.00 to \$50,000.00?"

47 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
48 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
49 such question are for approval of the Act, Section 1 of this Act shall become of full force and
50 effect on January 1, 2026. If the Act is not so approved or if the election is not conducted
51 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
52 be automatically repealed on the 365th day following the election date provided for in this
53 section. The expense of such election shall be borne by Troup County. It shall be the
54 election superintendent's duty to certify the result thereof to the Secretary of State. The
55 provisions of this section shall be mandatory upon the election superintendent and are not
56 intended as directory. If the election superintendent fails or refuses to comply with this
57 section, any elector of the Troup County school district may apply for a writ of mandamus
58 to compel the election superintendent to perform his or her duties under this section. If the
59 court finds that the election superintendent has not complied with this section, the court shall
60 fashion appropriate relief requiring the election superintendent to call and conduct such
61 election on the date required by this section or on the next date authorized for special
62 elections provided for in Code Section 21-2-540 of the O.C.G.A.

63

SECTION 4.

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

66 **SECTION 5.**

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