## House Bill 787 (AS PASSED HOUSE AND SENATE)

By: Representatives Carpenter of the 4th, Tarvin of the 2nd, and Ridley of the 6th

## A BILL TO BE ENTITLED AN ACT

1 To amend an Act providing a homestead exemption from Whitfield County School District 2 ad valorem taxes for educational purposes in the amount of \$30,000.00 of the assessed value 3 of the homestead for certain residents of that school district who are 65 years of age or older 4 and whose annual incomes do not exceed \$15,000.00, approved April 1, 1996 (Ga. L. 1996, 5 p. 3734), as amended by an Act approved April 16, 1999 (Ga. L. 1999, p. 4455), so as to provide for an increase in the exemption amount and the income ceiling; to specify the terms 6 7 and conditions of the exemption; to provide for applicability; to provide for compliance with 8 constitutional requirements; to provide for a referendum, effective dates, automatic repeal, 9 mandatory execution of election, and judicial remedies regarding failure to comply; to repeal 10 conflicting laws; and for other purposes.

## BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

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An Act providing a homestead exemption from Whitfield County School District ad valorem taxes for educational purposes in the amount of \$30,000.00 of the assessed value of the homestead for certain residents of that school district who are 65 years of age or older and whose annual incomes do not exceed \$15,000.00, approved April 1, 1996 (Ga. L. 1996,

17 p. 3734), as amended by an Act approved April 16, 1999 (Ga. L. 1999, p. 4455), is amended

18 by revising Section 2 as follows:

19 "SECTION 2.

20 For the taxable years beginning on or after January 1, 2024, each resident of the Whitfield 21 County School District who is 65 years of age or older on or before January 1 of the year in 22 which application for the exemption under this Act is made is granted an exemption on that 23 person's homestead from Whitfield County School District ad valorem taxes for educational 24 purposes in the amount of \$150,000.00 of the appraised value of that homestead. The 25 exemption under this subsection shall only be granted if that person's income from all 26 sources, together with the income of their spouse who also occupies and resides at such homestead, does not exceed \$40,000.00 per year. The value of that property in excess of 27

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28 such exempted amount shall remain subject to taxation."

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

vote in both the Senate and the House of Representatives.

33 SECTION 3.

34 The election superintendent of Whitfield County shall call and conduct an election as

provided in this section for the purpose of submitting this Act to the electors of the Whitfield

36 County School District for approval or rejection. The election superintendent shall conduct

37 that election on November 14, 2023, and shall issue the call and conduct that election as

38 provided by general law. The election superintendent shall cause the date and purpose of the

39 election to be published once a week for two weeks immediately preceding the date thereof

40 in the official organ of Whitfield County. The ballot shall have written or printed thereon

41 the words:

42 "( ) YES Shall the Act be approved which increases the homestead exemption from 43 Whitfield County School District ad valorem taxes for educational purposes 44 ( ) NO to \$150,000.00 of the appraised value of the homestead for residents of that 45 school district who are 65 years of age or older and whose incomes do not 46 exceed \$40,000.00?" 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, 2024. 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 first day of January immediately following that election 53 date. The expense of such election shall be borne by the Whitfield County School District. 54 It shall be the election superintendent's duty to certify the result thereof to the Secretary of 55 State. The provisions of this section shall be mandatory upon the election superintendent and 56 are not intended as directory. If the election superintendent fails or refuses to comply with 57 this section, any elector of the Whitfield County School District may apply for a writ of 58 mandamus to compel the election superintendent to perform his or her duties under this 59 section. If the court finds that the election superintendent has not complied with this section, 60 the court shall fashion appropriate relief requiring the election superintendent to call and 61 conduct such election on the date required by this section or on the next date authorized for 62 special elections provided for in Code Section 21-2-540 of the O.C.G.A.

63 SECTION 4.

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

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

## 66 **SECTION 5.**

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