House Bill 395 (AS PASSED HOUSE AND SENATE)

By: Representative Huddleston of the 72<sup>nd</sup>

## A BILL TO BE ENTITLED AN ACT

1 To amend an Act to provide for homestead exemptions from Heard County ad valorem taxes

2 for county purposes and from Heard County School District ad valorem taxes for educational

3 purposes for certain residents of that county and school district, approved April 13, 1992

4 (Ga. L. 1992, p. 6107), so as to provide an additional homestead exemption from school

5 district taxes for educational purposes in the amount of \$20,000.00 for residents of the school

6 district who are 70 years of age or older; to provide for compliance with constitutional

7 requirements; to provide for a referendum, effective dates, and automatic repeal, mandatory

execution of election, and judicial remedies regarding failure to comply; to repeal conflicting

9 laws; and for other purposes.

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

SECTION 1.

12 An Act to provide for homestead exemptions from Heard County ad valorem taxes for

13 county purposes and from Heard County School District ad valorem taxes for educational

purposes for certain residents of that county and school district, approved April 13, 1992

15 (Ga. L. 1992, p. 6107), is amended by adding a new section to read as follows:

16 "SECTION 3.1

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Each resident of the Heard County school district who is 70 years of age or older is granted an exemption on that person's homestead from Heard County school district ad valorem taxes for educational purposes in the amount of \$20,000.00 of the assessed value of that homestead. The value of that property in excess of such exempted amount shall remain subject to taxation. The exemption provided for in this section shall be in addition to and not in lieu of any other exemption provided for in this Act. The exemption granted in this section shall apply to all taxable years beginning on or after January 1, 2025."

24 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.

28 SECTION 3.

The election superintendent of Heard County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Heard County School District for approval or rejection. The election superintendent shall conduct that election on the date of the general primary in 2024 and shall issue the call and conduct such election as provided by general law. The election superintendent shall 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 Heard County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which provides an additional homestead

( ) NO exemption from Heard County School District ad valorem taxes for educational purposes in the amount of \$20,000.00 of the assessed value of the homestead for residents of that school district who are 70 years of age or over?"

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring 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 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective, and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by Heard County. It shall be the election superintendent's duty to certify the result thereof to the Secretary of State. The provisions of this section shall be mandatory upon the election superintendent and are not intended as directory. If the election superintendent fails or refuses to comply with this section, any elector of the Heard County school district may apply for a writ of mandamus to compel the election superintendent to perform his or her duties under this section. If the court finds that the election superintendent has not complied with this section, the court shall fashion appropriate relief requiring the election superintendent to call and conduct such election on the date required by this section or on the next date authorized for special elections provided for in Code Section 21-2-540 of the O.C.G.A.

SECTION 4.

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

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

## **SECTION 5.**

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