

House Bill 1140 (AS PASSED HOUSE AND SENATE)

By: Representative Smith of the 18th

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act to provide a homestead exemption from Haralson County School District
2 ad valorem taxes for educational purposes in the amount of \$8,000.00 of the assessed value
3 of the homestead for certain residents of that school district who have annual incomes not
4 exceeding \$10,000.00 and who are 65 years of age or over, approved April 9, 1999
5 (Ga. L. 1999, p. 4087), as amended, so as to increase the amount of the exemption and repeal
6 a maximum income restriction; to provide for a definition; 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
9 provide for related matters; to repeal 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 Haralson County School District ad valorem
13 taxes for educational purposes in the amount of \$8,000.00 of the assessed value of the
14 homestead for certain residents of that school district who have annual incomes not
15 exceeding \$10,000.00 and who are 65 years of age or over, approved April 9, 1999

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16 (Ga. L. 1999, p. 4087), as amended, is amended by revising paragraph (2) of Section 1 and
17 subsection (a) of Section 2 to read as follows:

18 "(2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40
19 of the O.C.G.A., as amended, with the additional qualification that it shall include not
20 more than one contiguous acre of homestead property, provided that it shall include all
21 outbuildings located on such one contiguous acre."

22 "(a) Each resident of the Haralson County School District who is a senior citizen is granted
23 an exemption on that person's homestead from all Haralson County School District ad
24 valorem taxes for educational purposes in the amount of the full assessed value of that
25 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 Haralson County shall call and conduct an election as
32 provided in this section for the purpose of submitting this Act to the electors of the Haralson
33 County School District for approval or rejection. The election superintendent shall conduct
34 that election no later than concurrent with the general primary in 2024, and shall issue the
35 call and conduct that election as provided by general law. The election superintendent shall
36 cause the date and purpose of the election to be published once a week for two weeks
37 immediately preceding the date thereof in the official organ of Haralson County. The ballot
38 shall have written or printed thereon the words:

63

SECTION 5.

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