

House Bill 1221

By: Representatives Kelley of the 16th and Cooke 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), so as to increase the exemption to \$14,000.00; to provide for
6 compliance with constitutional requirements; to provide for a referendum, effective dates,
7 and automatic repeal; to repeal conflicting laws; and for other purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

10 An Act to provide a homestead exemption from Haralson County School District ad valorem
11 taxes for educational purposes in the amount of \$8,000.00 of the assessed value of the
12 homestead for certain residents of that school district who have annual incomes not
13 exceeding \$10,000.00 and who are 65 years of age or over, approved April 9, 1999
14 (Ga. L. 1999, p. 4087), is amended by revising subsection (a) of Section 2 to read as follows:
15 "(a) Each resident of the Haralson County School District who is a senior citizen is granted
16 an exemption on that person's homestead from all Haralson County School District ad
17 valorem taxes for educational purposes in the amount of \$14,000.00 of the assessed value
18 of that homestead, if that person's income, together with the income of the spouse of such
19 person who resides within such homestead, does not exceed \$10,000.00 for the
20 immediately preceding taxable year. The value of that property in excess of such exempted
21 amount shall remain subject to taxation."

22 **SECTION 2.**

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

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SECTION 3.

27 The election superintendent of Haralson County shall call and conduct an election as
 28 provided in this section for the purpose of submitting this Act to the electors of the Haralson
 29 County School District for approval or rejection. The election superintendent shall conduct
 30 that election on the Tuesday after the first Monday in November, 2020, and shall issue the
 31 call and conduct that election as provided by general law. The election superintendent shall
 32 cause the date and purpose of the election to be published once a week for two weeks
 33 immediately preceding the date thereof in the official organ of Haralson County. The ballot
 34 shall have written or printed thereon the words:

35 " YES Shall the Act to provide for an \$8,000.00 homestead exemption from all
 36 NO Haralson County School District ad valorem taxes for educational purposes
 37 for residents who are 65 years of age or over and who have annual incomes
 38 not exceeding \$10,000.00 be amended so as to increase the exemption to
 39 \$14,000.00?"

40 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 41 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 42 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 43 effect on January 1, 2021. If the Act is not so approved or if the election is not conducted
 44 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
 45 be automatically repealed on the first day of January immediately following that election
 46 date. The expense of such election shall be borne by Haralson County. It shall be the
 47 election superintendent's duty to certify the result thereof to the Secretary of State.

48

SECTION 4.

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

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SECTION 5.

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