#### House Bill 1461

By: Representatives Gaines of the 120<sup>th</sup>, Dunahoo of the 31<sup>st</sup>, Erwin of the 32<sup>nd</sup>, and Persinger of the 119<sup>th</sup>

# A BILL TO BE ENTITLED AN ACT

To amend an Act providing a homestead exemption from all Jackson County ad valorem 1 taxes for \$10,000.00 of the value of the homestead for certain residents of that county who 2 have annual earned family incomes not exceeding \$18,000.00 and who are 65 years of age 3 or over, approved March 29, 1994 (Ga. L. 1994, p. 4381), so as to provide for two classes 4 5 of residents, to increase the exemption for each class, and to remove an income limitation; 6 to provide for related matters; to provide for applicability; 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 repeal 9 conflicting laws; and for other purposes.

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

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#### **SECTION 1.**

12 An Act providing a homestead exemption from all Jackson County ad valorem taxes 13 for \$10,000.00 of the value of the homestead for certain residents of that county who have 14 annual earned family incomes not exceeding \$18,000.00 and who are 65 years of age or over, 15 approved March 29, 1994 (Ga. L. 1994, p. 4381), is amended by revising Section 2 as 16 follows:

	24 LC 44 2780
17	"SECTION 2.
18	(a) Each resident of Jackson County who is between 62 and 64 years of age on or before
19	January 1 of the year in which application for the exemption under this subsection is made
20	is granted an exemption on that person's homestead from all Jackson County ad valorem
21	taxes for county purposes up to the amount of \$10,000.00 of the value of that homestead.
22	(b) Each resident of Jackson County who is 65 years of age or older on or before January 1
23	of the year in which application for the exemption under this subsection is made is granted
24	an exemption on that person's homestead from all Jackson County ad valorem taxes for
25	county purposes up to the amount of \$25,000.00 of the value of that homestead."

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#### **SECTION 2.**

In accordance with the requirements of Article VII, Section II of the Constitution of the State 27

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.

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### **SECTION 3.**

31 The election superintendent of Jackson County shall call and conduct an election as provided 32 in this section for the purpose of submitting this Act to the electors of Jackson County for 33 approval or rejection. The election superintendent shall conduct that election on the Tuesday 34 next following the first Monday in November, 2024, and shall issue the call and conduct that 35 election as provided by general law. The election superintendent shall cause the date and 36 purpose of the election to be published once a week for two weeks immediately preceding 37 the date thereof in the official organ of Jackson County. The ballot shall have written or 38 printed thereon the words:

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39 "() YES Shall the Act be approved which amends an Act providing a homestead
40 () NO exemption from Jackson County ad valorem taxes for certain senior citizens
41 so as to increase the exemptions for residents of Jackson County between 62
42 and 64 years of age to \$10,000.00, for residents of Jackson County age 65
43 and up to \$25,000.00, and to remove an income cap?"

44 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring 45 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on 46 such question are for approval of the Act, Section 1 of this Act shall become of full force and 47 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted 48 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall 49 be automatically repealed on the first day of July immediately following that election date. 50 The expense of such election shall be borne by Jackson County. It shall be the election 51 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 to 52 53 be directory. If the election superintendent fails or refuses to comply with this section, any 54 elector of Jackson County may apply for a writ of mandamus to compel the election 55 superintendent to perform his or her duties under this section. If the court finds that the 56 election superintendent has not complied with this section, the court shall fashion appropriate 57 relief requiring the election superintendent to call and conduct such election on the date 58 required by this section or on the next date authorized for special elections provided for in 59 Code Section 21-2-540 of the O.C.G.A.

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### **SECTION 4.**

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

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

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# **SECTION 5.**

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