House Bill 1461 (AS PASSED HOUSE AND SENATE)

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

A BILL TO BE ENTITLED AN ACT

- 1 To amend an Act providing a homestead exemption from all Jackson County ad valorem
- 2 taxes for \$10,000.00 of the value of the homestead for certain residents of that county who
- 3 have annual earned family incomes not exceeding \$18,000.00 and who are 65 years of age
- 4 or over, approved March 29, 1994 (Ga. L. 1994, p. 4381), so as to provide for two classes
- 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.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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
- annual earned family incomes not exceeding \$18,000.00 and who are 65 years of age or over,
- approved March 29, 1994 (Ga. L. 1994, p. 4381), is amended by revising Section 2 as
- 16 follows:

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"SECTION 2.

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

26 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.

30 SECTION 3.

The election superintendent of Jackson County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of Jackson County for approval or rejection. The election superintendent shall conduct that election on the Tuesday next following the first Monday in November, 2024, and shall issue the call and conduct that 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 Jackson County. The ballot shall have written or printed thereon the words:

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

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring the Act shall vote "Yes," and all persons desiring the Act shall vote "Yes," and all persons desiring the Act shall vote "Yes," and all persons desiring the Act shall vote "Yes," and all persons desiring the Act shall vote "Yes," and all persons desiring the Act shall vote "Yes," and all persons desiring the Act shall vote "Yes," and all persons desiring the Act shall vote "Yes," and all persons desiring the Act shall vote "Yes," and all persons desiring the Act shall vote "Yes," and all persons desiring the Act shall vote "Yes," and all persons desiring the Act shall vote "Yes," and all persons desiring the Act shall vote "Yes," and all persons desiring the Act shall vote "Yes," and all persons desiring the Act shall vote "Yes," and all persons desiring the Act shall vote "Yes," and all persons desiring the Act shall vote "Yes," and all persons desiring the Act shall vote "Yes," and all persons desiri

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 July immediately following that election date. The expense of such election shall be borne by Jackson 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 to be directory. If the election superintendent fails or refuses to comply with this section, any elector of Jackson County 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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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.

63 **SECTION 5.**

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