

House Bill 805 (AS PASSED HOUSE AND SENATE)

By: Representative Mathis of the 149<sup>th</sup>

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act to provide a \$15,000.00 homestead exemption from certain ad valorem  
2 taxes levied by, for, or on behalf of the Twiggs County School District for residents who  
3 are 62 years of age or older and whose net income does not exceed \$15,000.00, approved  
4 April 17, 1992 (Ga. L. 1992, p. 6502), as amended, particularly by an Act approved April 25,  
5 2002 (Ga. L. 2002, p. 4834), so as to increase the income cap on the homestead exemption  
6 granted to certain residents of the school district who are 62 years of age or older; to provide  
7 for a referendum, effective dates, and automatic repeal, mandatory execution of election, and  
8 judicial remedies regarding failure to comply; to repeal conflicting laws; and for other  
9 purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 To amend an Act entitled an Act to provide a \$15,000.00 homestead exemption from certain  
13 ad valorem taxes levied by, for, or on behalf of the Twiggs County School District for  
14 residents who are 62 years of age or older and whose net income does not  
15 exceed \$15,000.00, approved April 17, 1992 (Ga. L. 1992, p. 6502), as amended, particularly

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16 by an Act approved April 25, 2002 (Ga. L. 2002, p. 4834), is amended by revising Section 2  
17 as follows:

18 **"SECTION 2.**

19 Each resident of the Twiggs County School District who is 62 years of age or older is  
20 granted an exemption on that person's homestead from Twiggs County School District ad  
21 valorem taxes in the amount of \$25,000.00 of the assessed value of that homestead if that  
22 resident's net income for the immediately preceding taxable year does not  
23 exceed \$30,000.00 for income tax purposes. The value of a homestead in excess of the  
24 amount exempted by this section shall remain subject to taxation."

25 **SECTION 2.**

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

29 **SECTION 3.**

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

