

House Bill 1003 (AS PASSED HOUSE AND SENATE)

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

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Jackson County school district ad valorem taxes for  
2 educational purposes for senior citizens in an amount equal to the amount by which the  
3 current year assessed value of a homestead exceeds the base year assessed value of such  
4 homestead; to provide for definitions; to specify the terms and conditions of the exemption  
5 and the procedures relating thereto; to provide for applicability and eligibility; to provide for  
6 compliance with constitutional requirements; to provide for a referendum, effective dates,  
7 automatic repeal, mandatory execution of election, and judicial remedies regarding failure  
8 to comply; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 style="text-align:center">**SECTION 1.**

11 (a) As used in this Act, the term:

12 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for  
13 educational purposes levied by, for, or on behalf of the Jackson County school district,  
14 including, but not limited to, any ad valorem taxes to pay interest on and to retire county  
15 school district bonded indebtedness.

16 (2) "Base year" means the taxable year immediately preceding the taxable year in which  
17 the exemption under subsection (b) of this section is first granted to the most recent  
18 owner of such homestead or any taxable year thereafter in which the assessed value of  
19 the homestead is less than the base year assessed value of the homestead.

20 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
21 the O.C.G.A., as amended, with the additional qualification that it shall include not more  
22 than five contiguous acres of homestead property.

23 (4) "Senior citizen" means a person who is 62 years of age or older on or before January 1  
24 of the year in which application for the exemption under subsection (b) of this section is  
25 made.

26 (b) Each resident senior citizen of the Jackson County school district is granted an  
27 exemption on that person's homestead from Jackson County school district ad valorem taxes  
28 for educational purposes in an amount equal to the amount by which the current year  
29 assessed value of that homestead exceeds the base year assessed value, including any final  
30 determination of value on appeal pursuant to Code Section 48-5-311 of the O.C.G.A., as  
31 amended, of the homestead. This exemption shall not apply to taxes assessed on  
32 improvements to such homestead or additional land that is added to such homestead after  
33 January 1 of the base year. If any real property is removed from such homestead, the base  
34 year assessed value, including any final determination of value on appeal pursuant to Code  
35 Section 48-5-311 of the O.C.G.A., as amended, shall be adjusted to reflect such removal, and  
36 the exemption shall be recalculated accordingly. The value of that property in excess of such  
37 exempted amount shall remain subject to taxation.

38 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
39 section unless such person or person's agent files an application with the tax commissioner  
40 of Jackson County, giving such information relative to receiving such exemption as will  
41 enable the tax commissioner of Jackson County to make a determination regarding the initial

42 and continuing eligibility of such person for such exemption. The tax commissioner of  
43 Jackson County shall provide application forms for this purpose.

44 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
45 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
46 so long as the person granted the homestead exemption under subsection (b) of this section  
47 occupies the residence as a homestead. After a person has filed the proper application as  
48 provided in subsection (c) of this section, it shall not be necessary to make application  
49 thereafter for any year, and the exemption shall continue to be allowed to such person. It  
50 shall be the duty of any person granted the homestead exemption under subsection (b) of this  
51 section to notify the tax commissioner of Jackson County in the event that such person for  
52 any reason becomes ineligible for such exemption.

53 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
54 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem  
55 taxes for municipal purposes, or independent school district ad valorem taxes for educational  
56 purposes. The homestead exemption granted by subsection (b) of this section shall be in  
57 addition to and not lieu of any other homestead exemption applicable to Jackson County  
58 school district ad valorem taxes for educational purposes.

59 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
60 beginning on or after January 1, 2025.

61 (g) A person shall not receive the homestead exemption granted by subsection (b) of this  
62 section if there are minor children residing in the homestead unless such children are the  
63 natural or adopted children of the person, are foster children under the care of the person, are  
64 children for whom the person has been appointed guardian, or are temporary residents of the  
65 homestead for a period of not more than one year in duration.

66 **SECTION 2.**

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

70 **SECTION 3.**

71 The election superintendent of Jackson County shall call and conduct an election as provided  
72 in this section for the purpose of submitting this Act to the electors of the Jackson County  
73 school district for approval or rejection. The election superintendent shall conduct that  
74 election no later than the Tuesday next following the first Monday in November, 2024, and  
75 shall issue the call and conduct that election as provided by general law. The election  
76 superintendent shall cause the date and purpose of the election to be published once a week  
77 for two weeks immediately preceding the date thereof in the official organ of Jackson  
78 County. The ballot shall have written or printed thereon the words:

79 "( ) YES Shall the Act be approved which provides a homestead exemption from  
80 ( ) NO Jackson County school district ad valorem taxes for educational purposes  
81 for senior citizens age 62 and older in an amount equal to the amount by  
82 which the current year assessed value of a homestead exceeds the base year  
83 assessed value of the homestead, including any final determination of value  
84 on appeal, provided that the base year shall include any later taxable year  
85 in which the assessed value of the homestead is less than the base year  
86 assessed value of the homestead?"

87 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
88 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
89 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
90 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted  
91 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall

92 be automatically repealed on the first day of July immediately following that election date.  
93 The expense of such election shall be borne by Jackson County. It shall be the election  
94 superintendent's duty to certify the result thereof to the Secretary of State. The provisions  
95 of this section shall be mandatory upon the election superintendent and are not intended as  
96 directory. If the election superintendent fails or refuses to comply with this section, any  
97 elector of the Jackson County school district may apply for a writ of mandamus to compel  
98 the election superintendent to perform his or her duties under this section. If the court finds  
99 that the election superintendent has not complied with this section, the court shall fashion  
100 appropriate relief requiring the election superintendent to call and conduct such election on  
101 the date required by this section or on the next date authorized for special elections provided  
102 for in Code Section 21-2-540 of the O.C.G.A.

103 **SECTION 4.**

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

106 **SECTION 5.**

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