

House Bill 1249

By: Representative Leverett of the 123<sup>rd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Elbert County ad valorem taxes for county purposes  
2 for certain senior citizens in an amount equal to the amount by which the current year  
3 assessed value of a homestead exceeds the base year assessed value of such homestead; to  
4 provide for definitions; to specify the terms and conditions of the exemption and the  
5 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 **SECTION 1.**

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

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

15 (2) "Base year" means the taxable year immediately preceding the taxable year in which  
16 the exemption under subsection (b) of this section is first granted to the most recent  
17 owner of such homestead.

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

21 (4) "Senior citizen" means a person who is 65 years of age or older on or before  
22 January 1 of the year in which application for the exemption under subsection (b) of this  
23 section is made.

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

36 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
37 section unless such person or person's agent files an application with the tax commissioner  
38 of Elbert County, giving such information relative to receiving such exemption as will enable  
39 the tax commissioner of Elbert County to make a determination regarding the initial and  
40 continuing eligibility of such person for such exemption. The tax commissioner of Elbert  
41 County shall provide application forms for this purpose.

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

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

57 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
58 beginning on or after January 1, 2025, through the tax year ending on December 31, 2028.

59 **SECTION 2.**

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

63 **SECTION 3.**

64 The election superintendent of Elbert County shall call and conduct an election as provided  
65 in this section for the purpose of submitting this Act to the electors of Elbert County for  
66 approval or rejection. The election superintendent shall conduct that election no later than

67 the Tuesday next following the first Monday in November, 2024, and shall issue the call and  
68 conduct that election as provided by general law. The election superintendent shall cause the  
69 date and purpose of the election to be published once a week for two weeks immediately  
70 preceding the date thereof in the official organ of Elbert County. The ballot shall have  
71 written or printed thereon the words:

72 "( ) YES Shall the Act be approved which provides a homestead exemption from  
73 ( ) NO Elbert County ad valorem taxes for county purposes for senior citizens age  
74 65 and older in an amount equal to the amount by which the current year  
75 assessed value of a homestead exceeds the base year assessed value,  
76 including any final determination of value on appeal pursuant to Code  
77 Section 48-5-311 of the O.C.G.A., as amended, of such homestead,  
78 provided that such exemption shall sunset at the end of 2028?"

79 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
80 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
81 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
82 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted  
83 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
84 be automatically repealed on the first day of July immediately following that election date.  
85 The expense of such election shall be borne by Elbert County. It shall be the election  
86 superintendent's duty to certify the result thereof to the Secretary of State. The provisions  
87 of this section shall be mandatory upon the election superintendent and are not intended as  
88 directory. If the election superintendent fails or refuses to comply with this section, any  
89 elector of Elbert County may apply for a writ of mandamus to compel the election  
90 superintendent to perform his or her duties under this section. If the court finds that the  
91 election superintendent has not complied with this section, the court shall fashion appropriate  
92 relief requiring the election superintendent to call and conduct such election on the date

93 required by this section or on the next date authorized for special elections provided for in  
94 Code Section 21-2-540 of the O.C.G.A.

95 **SECTION 4.**

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

98 **SECTION 5.**

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