

House Bill 1441 (AS PASSED HOUSE AND SENATE)

By: Representatives Meeks of the 178th and Werkheiser of the 157th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Appling County school district ad valorem taxes
2 for educational purposes in the amount of 100 percent of the assessed value of the homestead
3 for residents of that school district who are 70 years of age or older and whose income,
4 excluding certain retirement income, does not exceed \$10,000.00; to provide for definitions;
5 to specify the terms and conditions of the exemption and the procedures relating thereto; to
6 provide for applicability; to provide for compliance with constitutional requirements; to
7 provide for a referendum, effective dates, automatic repeal, mandatory execution of election,
8 and judicial remedies regarding failure to comply; to provide for related matters; to repeal
9 conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

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

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

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

20 (3) "Income" means Georgia taxable net income determined pursuant to Chapter 7 of
21 Title 48 of the O.C.G.A., as amended, for state income tax purposes, except income shall
22 not include income received as retirement, survivor, or disability benefits under the
23 federal Social Security Act or under any other public or private retirement, disability, or
24 pension system, except such income which is in excess of the maximum amount
25 authorized to be paid to an individual and such individual's spouse under the federal
26 Social Security Act. Income from such sources in excess of such maximum amount shall
27 be included as income for the purposes of this Act.

28 (4) "Senior citizen" means a person who is 70 years of age or older on or before
29 January 1 of the year in which application for the exemption under subsection (b) of this
30 section is made.

31 (b) Each resident of the Appling County school district who is a senior citizen is granted an
32 exemption on that person's homestead from Appling County school district ad valorem taxes
33 for educational purposes in the amount of 100 percent of the assessed value of that
34 homestead. The exemption under this subsection shall only be granted if that person's
35 income, together with the income of the spouse who also occupies and resides at such
36 homestead, does not exceed \$10,000.00 for the immediately preceding year. The value of
37 that property in excess of such 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 Appling County, giving such person's age, income, and such additional information
41 relative to receiving such exemption as will enable the tax commissioner of Appling County
42 to make a determination regarding the initial and continuing eligibility of such person for

43 such exemption. The tax commissioner of Appling County shall provide application forms
44 for this purpose.

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

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

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

62 **SECTION 2.**

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

66

SECTION 3.

67 The election superintendent of Appling County shall call and conduct an election as provided
 68 in this section for the purpose of submitting this Act to the electors of the Appling County
 69 school district for approval or rejection. The election superintendent shall conduct that
 70 election on the Tuesday following the first Monday in November, 2024, and shall issue the
 71 call and conduct that election as provided by general law. The election superintendent shall
 72 cause the date and purpose of the election to be published once a week for two weeks
 73 immediately preceding the date thereof in the official organ of Appling County. The ballot
 74 shall have written or printed thereon the words:

75 " YES Shall the Act be approved which provides a homestead exemption from
 76 Appling County school district ad valorem taxes for educational purposes
 77 NO in the amount of 100 percent of the assessed value of the homestead for
 78 residents of that school district who are 70 years of age or older and whose
 79 income, not including certain retirement income, does not exceed
 80 \$10,000.00?"

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

93 that the election superintendent has not complied with this section, the court shall fashion
94 appropriate relief requiring the election superintendent to call and conduct such election on
95 the date required by this section or on the next date authorized for special elections provided
96 for in Code Section 21-2-540 of the O.C.G.A.

97 **SECTION 4.**

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

100 **SECTION 5.**

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