

House Bill 474

By: Representatives Daniel of the 117<sup>th</sup> and Mathiak of the 74<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Spalding County school district ad valorem taxes  
2 for educational purposes in the full amount of the assessed value of the homestead for  
3 residents of that school district who are 65 years of age or older; to provide for definitions;  
4 to specify the terms and conditions of the exemption and the procedures relating thereto; to  
5 provide for applicability; to provide for compliance with constitutional requirements; to  
6 provide for a referendum, effective dates, automatic repeal, mandatory execution of election,  
7 and judicial remedies regarding failure to comply; to provide for related matters; to repeal  
8 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 educational purposes" means all ad valorem taxes for  
13 educational purposes levied by, for, or on behalf of the Spalding 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.

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16 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
17 the O.C.G.A., as amended.

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

21 (b) Each resident of the Spalding County school district who is a senior citizen is granted  
22 an exemption on that person's homestead from all Spalding County school district ad  
23 valorem taxes for educational purposes for the full amount of the assessed value of that  
24 homestead.

25 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
26 section unless such person or person's agent files an application with the tax commissioner  
27 of Spalding County, or the designee thereof, giving such person's age and such additional  
28 information relative to receiving such exemption as will enable the tax commissioner of  
29 Spalding County to make a determination regarding the initial and continuing eligibility  
30 of such person for such exemption. The tax commissioner of Spalding County, or the  
31 designee thereof, shall provide application forms for these purposes.

32 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1  
33 of the O.C.G.A., as amended. The exemption shall be automatically renewed from year  
34 to year as long as the person granted the homestead exemption under subsection (b) of this  
35 section occupies the residence as a homestead. After a person has filed the proper  
36 application, it shall not be necessary to make application thereafter and the exemption shall  
37 continue to be allowed to such person. It shall be the duty of any person granted the  
38 homestead exemption under subsection (b) of this section to notify the tax commissioner  
39 of Spalding County in the event that person for any reason becomes ineligible for such  
40 exemption.

41 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
42 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem

43 taxes for municipal purposes, or independent school district ad valorem taxes for  
44 educational purposes. The homestead exemption granted by subsection (b) of this section  
45 shall be in lieu of and not in addition to any other homestead exemption applicable to  
46 Spalding County school district ad valorem taxes for educational purposes.

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

49 **SECTION 2.**

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

53 **SECTION 3.**

54 The election superintendent of Spalding County shall call and conduct an election as  
55 provided in this section for the purpose of submitting this Act to the electors of the Spalding  
56 County school district for approval or rejection. The election superintendent shall conduct  
57 that election on the date of the general primary in 2024, and shall issue the call and conduct  
58 that election as provided by general law. The election superintendent shall cause the date and  
59 purpose of the election to be published once a week for two weeks immediately preceding  
60 the date thereof in the official organ of Spalding County. The ballot shall have written or  
61 printed thereon the words:

62 "( ) YES Shall the Act be approved which provides a homestead exemption from all  
63 ( ) NO Spalding County school district ad valorem taxes for educational purposes  
64 for residents of that school district who are 65 years of age or older?"

65 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
66 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
67 such question are for approval of the Act, Section 1 of this Act shall become of full force and

68 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted  
69 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
70 be automatically repealed on the first day of January immediately following that election  
71 date. The expense of such election shall be borne by Spalding County. It shall be the  
72 election superintendent's duty to certify the result thereof to the Secretary of State. The  
73 provisions of this section shall be mandatory upon the election superintendent and are not  
74 intended as directory. If the election superintendent fails or refuses to comply with this  
75 section, any elector of the Spalding County school district may apply for a writ of mandamus  
76 to compel the election superintendent to perform his or her duties under this section. If the  
77 court finds that the election superintendent has not complied with this section, the court shall  
78 fashion appropriate relief requiring the election superintendent to call and conduct such  
79 election on the date required by this section or on the next date authorized for special  
80 elections as provided for in Code Section 21-2-540 of the O.C.G.A.

81 **SECTION 4.**

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

84 **SECTION 5.**

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