

House Bill 764

By: Representatives Wiedower of the 121st and Gaines of the 120th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Oconee County ad valorem taxes for county
2 purposes in an amount equal to the amount by which the current year assessed value of a
3 homestead exceeds the base year assessed value of such homestead for residents of that
4 county who are 65 years of age or older; to provide for definitions; to specify the terms and
5 conditions of the exemption and the procedures relating thereto; to provide for applicability;
6 to provide for compliance with constitutional requirements; to provide for a referendum,
7 effective dates, automatic repeal, mandatory execution of election, and judicial remedies
8 regarding failure 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 Oconee 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:

16 (A) The first year that a resident received:

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- 17 (i) The homestead exemption from Oconee County ad valorem taxes for county
18 purposes for certain residents of that county who have annual incomes not exceeding
19 \$15,000.00 and who are 65 years of age or over provided for in Ga. L. 1998, p. 3576;
- 20 (ii) The homestead exemption from Oconee County ad valorem taxes for the full
21 value of the homestead for residents of that county who are 65 years of age or over
22 and whose gross household income does not exceed \$40,000.00 provided for in
23 Ga. L. 2006, p. 4127; or
- 24 (iii) The homestead exemption from Oconee County ad valorem taxes for the full
25 value of the homestead for residents of that county who are 65 years of age or over
26 and whose gross household income exceeds \$40,000.00 provided for in
27 Ga. L. 2006, p. 4132; or
- 28 (B) The taxable year immediately preceding the taxable year in which the exemption
29 under subsection (b) of this section is first granted to the most recent owner of such
30 homestead.
- 31 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
32 the O.C.G.A., as amended.
- 33 (b) Each resident of Oconee County who is 65 years of age or older is granted an exemption
34 on that person's homestead from Oconee County ad valorem taxes for county purposes in an
35 amount equal to the amount by which the current year assessed value of that homestead
36 exceeds the base year assessed value, including any final determination of value on appeal
37 pursuant to Code Section 48-5-311 of the O.C.G.A., as amended, of that homestead. This
38 exemption shall not apply to taxes assessed on improvements to such homestead or
39 additional land that is added to such homestead after January 1 of the base year. If any real
40 property is removed from such homestead, the base year assessed value, including any final
41 determination of value on appeal pursuant to Code Section 48-5-311 of the O.C.G.A., as
42 amended, shall be adjusted to reflect such removal, and the exemption shall be recalculated

43 accordingly. The value of that property in excess of such exempted amount shall remain
44 subject to taxation.

45 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
46 section unless such person or person's agent files an application with the tax commissioner
47 of Oconee County, giving such information relative to receiving such exemption as will
48 enable the tax commissioner of Oconee County to make a determination regarding the initial
49 and continuing eligibility of such person for such exemption; provided, however, that any
50 person who applied for and received one of the exemptions listed in subparagraph (a)(2)(A)
51 of this section shall automatically receive the exemption provided for in this section without
52 needing to apply for it as provided for in this subsection. The tax commissioner of Oconee
53 County shall provide application forms for this purpose.

54 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
55 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
56 so long as the person granted the homestead exemption under subsection (b) of this section
57 occupies the residence as a homestead. After a person has filed the proper application as
58 provided in subsection (c) of this section, it shall not be necessary to make application
59 thereafter for any year, and the exemption shall continue to be allowed to such person. It
60 shall be the duty of any person granted the homestead exemption under subsection (b) of this
61 section to notify the tax commissioner of Oconee County in the event that such person for
62 any reason becomes ineligible for such exemption.

63 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
64 state ad valorem taxes, county or independent school district ad valorem taxes for educational
65 purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption
66 granted by subsection (b) of this section shall be in addition to and not in lieu of any other
67 homestead exemption applicable to Oconee County ad valorem taxes for county purposes.

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

70 **SECTION 2.**

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

74 **SECTION 3.**

75 The election superintendent of Oconee County shall call and conduct an election as provided
 76 in this section for the purpose of submitting this Act to the electors of Oconee County for
 77 approval or rejection. The election superintendent shall conduct that election on the date of
 78 the general primary in 2024 and shall issue the call and conduct that election as provided by
 79 general law. The election superintendent shall cause the date and purpose of the election to
 80 be published once a week for two weeks immediately preceding the date thereof in the
 81 official organ of Oconee County. The ballot shall have written or printed thereon the words:

82 "() YES Shall the Act be approved which provides to residents 65 years of age or
 83 older a homestead exemption from Oconee County ad valorem taxes for
 84 () NO county purposes in an amount equal to the amount by which the current year
 85 assessed value of a homestead exceeds the base year assessed value,
 86 including any final determination of value on appeal pursuant to Code
 87 Section 48-5-311 of the O.C.G.A., as amended, of such homestead,
 88 provided that all other local homestead exemptions on this ballot are
 89 approved?"

90 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 91 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 92 such question are for approval of the Act, and if more than one-half of the votes cast on each
 93 of the questions regarding the following Acts are for approval of such Acts:

- 94 (1) An Act to provide a \$3,000.00 exemption from Oconee County school district ad
95 valorem taxes for educational purposes, with an automatic increase of such exemption
96 to \$8,000.00 on January 1, 2035;
- 97 (2) An Act to provide a \$3,000.00 exemption from Oconee County ad valorem taxes for
98 county purposes, with an automatic increase of such exemption to \$8,000.00 on
99 January 1, 2035;
- 100 (3) An Act to repeal the homestead exemption granted from Oconee County school
101 district ad valorem taxes for educational purposes to certain residents of that school
102 district, approved March 27, 1998 (Ga. L. 1998, p. 3568);
- 103 (4) An Act to repeal the homestead exemption from Oconee County ad valorem taxes
104 for county purposes for certain residents of that county who are 65 years of age or over,
105 approved March 27, 1998 (Ga. L. 1998, p. 3576);
- 106 (5) An Act to repeal the homestead exemption granted from Oconee County ad valorem
107 taxes to certain residents of that county, approved May 4, 2006 (Ga. L. 2006, p. 4132);
- 108 (6) An Act to close to new applications the homestead exemption granted from Oconee
109 County ad valorem taxes to certain residents of that county, approved May 4, 2006
110 (Ga. L. 2006, p. 4127);
- 111 (7) An Act granting a homestead exemption from Oconee County school district ad
112 valorem taxes for educational purposes in an amount equal to the amount by which the
113 current year assessed value of the homestead exceeds the base year assessed value of such
114 homestead for residents of that county who are 65 years of age or older;
- 115 (8) An Act granting a homestead exemption from Oconee County ad valorem taxes for
116 county purposes in the amount of \$10,000.00 for residents of that county who are 75
117 years of age or older; and
- 118 (9) An Act granting a homestead exemption from Oconee County school district ad
119 valorem taxes for educational purposes in the amount of \$10,000.00 for residents of that
120 county who are 75 years of age or older,

121 Section 1 of this Act shall become of full force and effect on January 1, 2025. If the Act, or
122 any one of the Acts provided for in paragraphs (1) through (9) of this section are not so
123 approved or if the election on the Act or any of the Acts provided for in paragraphs (1)
124 through (9) of this section is not conducted as provided in this section, Section 1 of this Act
125 shall not become effective, and this Act shall be automatically repealed on the first day of
126 January immediately following that election date. The expense of such election shall be
127 borne by Oconee County. It shall be the election superintendent's duty to certify the result
128 thereof to the Secretary of State. The provisions of this section shall be mandatory upon the
129 election superintendent and are not intended as directory. If the election superintendent fails
130 or refuses to comply with this section, any elector of Oconee County may apply for a writ
131 of mandamus to compel the election superintendent to perform his or her duties under this
132 section. If the court finds that the election superintendent has not complied with this section,
133 the court shall fashion appropriate relief requiring the election superintendent to call and
134 conduct such election on the date required by this section or on the next date authorized for
135 special elections provided for in Code Section 21-2-540 of the O.C.G.A.

136

SECTION 4.

137 Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon
138 its approval by the Governor or upon its becoming law without such approval, provided that:

139 (1) An Act to provide a \$3,000.00 exemption from Oconee County school district ad
140 valorem taxes for educational purposes, with an automatic increase of such exemption
141 to \$8,000.00 on January 1, 2035;

142 (2) An Act to provide a \$3,000.00 exemption from Oconee County ad valorem taxes for
143 county purposes, with an automatic increase of such exemption to \$8,000.00 on
144 January 1, 2035;

145 (3) An Act to repeal the homestead exemption granted from Oconee County school
146 district ad valorem taxes for educational purposes to certain residents of that school
147 district, approved March 27, 1998 (Ga. L. 1998, p. 3568);
148 (4) An Act to repeal the homestead exemption from Oconee County ad valorem taxes
149 for county purposes for certain residents of that county who are 65 years of age or over,
150 approved March 27, 1998 (Ga. L. 1998, p. 3576);
151 (5) An Act to repeal the homestead exemption granted from Oconee County ad valorem
152 taxes to certain residents of that county, approved May 4, 2006 (Ga. L. 2006, p. 4132);
153 (6) An Act to close to new applications the homestead exemption granted from Oconee
154 County ad valorem taxes to certain residents of that county, approved May 4, 2006
155 (Ga. L. 2006, p. 4127);
156 (7) An Act granting a homestead exemption from Oconee County school district ad
157 valorem taxes for educational purposes in an amount equal to the amount by which the
158 current year assessed value of the homestead exceeds the base year assessed value of such
159 homestead for residents of that county who are 65 years of age or older;
160 (8) An Act granting a homestead exemption from Oconee County ad valorem taxes for
161 county purposes in the amount of \$10,000.00 for residents of that county who are 75
162 years of age or older; and
163 (9) An Act granting a homestead exemption from Oconee County school district ad
164 valorem taxes for educational purposes in the amount of \$10,000.00 for residents of that
165 county who are 75 years of age or older
166 are enacted in the 2023 regular session of the General Assembly. If each such Act is not so
167 enacted, this Act shall not become effective and shall be automatically repealed on
168 January 1, 2025.

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SECTION 5.

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