

House Bill 765 (AS PASSED HOUSE AND SENATE)

By: Representatives Wiedower of the 121<sup>st</sup> and Gaines of the 120<sup>th</sup>

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act to provide a homestead exemption from Oconee County ad valorem taxes  
2 for county purposes in the amount of \$10,000.00 of the assessed value of the homestead for  
3 the taxable year beginning on January 1, 1999, and \$15,000.00 of the assessed value of the  
4 homestead for taxable years beginning on or after January 1, 2000, for certain residents of  
5 that county who have annual incomes not exceeding \$15,000.00 and who are 65 years of age  
6 or over, approved March 27, 1998 (Ga. L. 1998, p. 3576), so as to repeal such exemption;  
7 to provide for compliance with constitutional requirements; to provide for a referendum,  
8 effective dates, and automatic repeal, mandatory execution of election and judicial remedies  
9 regarding failure to comply; to repeal conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 An Act to provide a homestead exemption from Oconee County ad valorem taxes for county  
13 purposes in the amount of \$10,000.00 of the assessed value of the homestead for the taxable  
14 year beginning on January 1, 1999, and \$15,000.00 of the assessed value of the homestead  
15 for taxable years beginning on or after January 1, 2000, for certain residents of that county  
16 who have annual incomes not exceeding \$15,000.00 and who are 65 years of age or over,

H. B. 765

17 approved March 27, 1998 (Ga. L. 1998, p. 3576), is amended by revising Section 6 as  
18 follows:

19 **"SECTION 6.**

20 The exemption granted by this Act shall apply to all taxable years ending on or before  
21 December 31, 2024. As of January 1, 2025, this Act shall be repealed and the exemption  
22 provided for shall terminate."

23 **SECTION 2.**

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

27 **SECTION 3.**

28 The election superintendent of Oconee County shall call and conduct an election as provided  
29 in this section for the purpose of submitting this Act to the electors of Oconee County for  
30 approval or rejection. The election superintendent shall conduct that election on the date of  
31 the general primary in 2024 and shall issue the call and conduct such election as provided by  
32 general law. The election superintendent shall cause the date and purpose of the election to  
33 be published once a week for two weeks immediately preceding the date thereof in the  
34 official organ of Oconee County. The ballot shall have written or printed thereon the words:

35    " YES    Shall the Act be approved that repeals an Act to provide a homestead  
 36     NO    exemption from Oconee County ad valorem taxes for county purposes in the  
 37                   amount of \$15,000.00 of the assessed value of the homestead for taxable  
 38                   years beginning on or after January 1, 2000, for certain residents of that  
 39                   county who have annual incomes not exceeding \$15,000.00 and who are 65  
 40                   years of age or over, provided that all of the other homestead exemption  
 41                   questions on this ballot are approved?"

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

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

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

52    (3) An Act to repeal the homestead exemption granted from Oconee County school  
 53    district ad valorem taxes for educational purposes to certain residents of that school  
 54    district, approved March 27, 1998 (Ga. L. 1998, p. 3568);

55    (4) An Act to repeal the homestead exemption granted from Oconee County ad valorem  
 56    taxes to certain residents of that county, approved May 4, 2006 (Ga. L. 2006, p. 4132);

57    (5) An Act to close to new applications the homestead exemption granted from Oconee  
 58    County ad valorem taxes to certain residents of that county, approved May 4, 2006 (Ga.  
 59    L. 2006, p. 4127);

60    (6) An Act granting a homestead exemption from Oconee County ad valorem taxes for  
 61    county purposes in an amount equal to the amount by which the current year assessed

62 value of the homestead exceeds the base year assessed value of such homestead for  
63 residents of that county who are 65 years of age or over;

64 (7) An Act granting a homestead exemption from Oconee County school district ad  
65 valorem taxes for educational purposes in an amount equal to the amount by which the  
66 current year assessed value of the homestead exceeds the base year assessed value of such  
67 homestead for residents of that county who are 65 years of age or over;

68 (8) An Act granting a homestead exemption from Oconee County ad valorem taxes for  
69 county purposes in the amount of \$10,000.00 for residents of that county who are 75  
70 years of age or older; and

71 (9) An Act granting a homestead exemption from Oconee County school district ad  
72 valorem taxes for educational purposes in the amount of \$10,000.00 for residents of that  
73 county who are 75 years of age or older,

74 Section 1 of this Act shall become of full force and effect on January 1, 2025. If the Act, or  
75 any one of the Acts provided for in paragraphs (1) through (9) of this section are not so  
76 approved or if the election on the Act or any of the Acts provided for in paragraphs (1)  
77 through (9) of this section is not conducted as provided in this section, Section 1 of this Act  
78 shall not become effective, and this Act shall be automatically repealed on the first day of  
79 January immediately following that election date. The expense of such election shall be  
80 borne by Oconee County. It shall be the election superintendent's duty to certify the result  
81 thereof to the Secretary of State. The provisions of this section shall be mandatory upon the  
82 election superintendent and are not intended as directory. If the election superintendent fails  
83 or refuses to comply with this section, any elector of Oconee County may apply for a writ  
84 of mandamus to compel the election superintendent to perform his or her duties under this  
85 section. If the court finds that the election superintendent has not complied with this section,  
86 the court shall fashion appropriate relief requiring the election superintendent to call and  
87 conduct such election on the date required by this section or on the next date authorized for  
88 special elections provided for in Code Section 21-2-540 of the O.C.G.A.

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#### SECTION 4.

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

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

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

(3) An Act to repeal the homestead exemption granted from Oconee County school district ad valorem taxes for educational purposes to certain residents of that school district, approved March 27, 1998 (Ga. L. 1998, p. 3568);

(4) An Act to repeal the homestead exemption granted from Oconee County ad valorem taxes to certain residents of that county, approved May 4, 2006 (Ga. L. 2006, p. 4132);

(5) An Act to close to new applications the homestead exemption granted from Oconee County ad valorem taxes to certain residents of that county, approved May 4, 2006 (Ga. L. 2006, p. 4127);

(6) An Act granting a homestead exemption from Oconee County ad valorem taxes for county purposes in an amount equal to the amount by which the current year assessed value of the homestead exceeds the base year assessed value of such homestead for residents of that county who are 65 years of age or over;

(7) An Act granting a homestead exemption from Oconee County school district ad valorem taxes for educational purposes in an amount equal to the amount by which the current year assessed value of the homestead exceeds the base year assessed value of such homestead for residents of that county who are 65 years of age or over;

114 (8) An Act granting a homestead exemption from Oconee County ad valorem taxes for  
115 county purposes in the amount of \$10,000.00 for residents of that county who are 75  
116 years of age or older; and  
117 (9) An Act granting a homestead exemption from Oconee County school district ad  
118 valorem taxes for educational purposes in the amount of \$10,000.00 for residents of that  
119 county who are 75 years of age or older  
120 are enacted in the 2023 regular session of the General Assembly; if each such Act is not so  
121 enacted this Act shall not become effective and shall be automatically repealed on  
122 January 1, 2024.

123 **SECTION 5.**

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