

House Bill 770 (AS PASSED HOUSE AND SENATE)

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 school district ad valorem taxes for
2 educational purposes in the amount of \$10,000.00 of the assessed value of the homestead for
3 residents of that school district who are 75 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 repeal conflicting laws; and for other
8 purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 style="text-align:center">**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 Oconee County school district,
14 except for any ad valorem taxes to pay interest on and to retire county school district
15 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 75 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 Oconee County school district who is a senior citizen is granted an
22 exemption on that person's homestead from Oconee County school district ad valorem taxes
23 for educational purposes in the amount of \$10,000.00 of the assessed value of that
24 homestead. The value of that property in excess of such exempted amount shall remain
25 subject to taxation.

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

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

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

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

50 **SECTION 2.**

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

54 **SECTION 3.**

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

63 " YES Shall the Act be approved which provides a homestead exemption from
 64 NO Oconee County school district ad valorem taxes for educational purposes in
 65 the amount of \$10,000.00 of the assessed value of the homestead for
 66 residents of that school district who are 75 years of age or older, provided
 67 that all other local homestead exemptions on this ballot are approved?"

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

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

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

78 (3) An Act to repeal the homestead exemption from Oconee County ad valorem taxes
 79 for county purposes for certain residents of that county who are 65 years of age or over,
 80 approved March 27, 1998 (Ga. L. 1998, p. 3576);

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

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

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

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

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

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

100 Section 1 of this Act shall become of full force and effect on January 1, 2025. If the Act or
101 any one of the Acts provided for in paragraphs (1) through (9) of this section are not so
102 approved or if the election on the Act or any of the Acts provided for in paragraphs (1)
103 through (9) of this section is not conducted as provided in this section, Section 1 of this Act
104 shall not become effective, and this Act shall be automatically repealed on the first day of
105 January immediately following that election date. The expense of such election shall be
106 borne by Oconee County. It shall be the election superintendent's duty to certify the result
107 thereof to the Secretary of State. The provisions of this section shall be mandatory upon the
108 election superintendent and are not intended as directory. If the election superintendent fails
109 or refuses to comply with this section, any elector of Oconee County may apply for a writ
110 of mandamus to compel the election superintendent to perform his or her duties under this
111 section. If the court finds that the election superintendent has not complied with this section,
112 the court shall fashion appropriate relief requiring the election superintendent to call and
113 conduct such election on the date required by this section or on the next date authorized for
114 special elections provided for in Code Section 21-2-540 of the O.C.G.A.

115 **SECTION 4.**

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

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

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

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

127 (4) An Act to repeal the homestead exemption from Oconee County ad valorem taxes
128 for county purposes for certain residents of that county who are 65 years of age or over,
129 approved March 27, 1998 (Ga. L. 1998, p. 3576);

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

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

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

139 (8) An Act granting a homestead exemption from Oconee County school district ad
140 valorem taxes for educational purposes in an amount equal to the amount by which the

141 current year assessed value of the homestead exceeds the base year assessed value of such
142 homestead for residents of that county who are 65 years of age or over; and
143 (9) An Act granting a homestead exemption from Oconee County ad valorem taxes for
144 county purposes in the amount of \$10,000.00 for residents of that county who are 75
145 years of age or older,
146 are enacted in the 2023 regular session of the General Assembly. If each such Act is not so
147 enacted, this Act shall not become effective and shall be automatically repealed on
148 January 1, 2025.

149 **SECTION 5.**

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