House Bill 865

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By: Representatives Camp of the 135th and Knight of the 134th

A BILL TO BE ENTITLED AN ACT

- 1 To amend an Act entitled an Act to provide a homestead exemption from Lamar County
- 2 school district ad valorem taxes for educational purposes in the amount of \$7,000.00 of the
- 3 assessed value of the homestead after a specified five-year phase-in period for residents of
- 4 that school district who are 70 years of age or older, approved April 24, 2013
- 5 (Ga. L. 2013, p. 3702), so as to increase such homestead exemption; to provide for
- 6 compliance with constitutional requirements; to provide for a referendum, effective dates,
- 7 and automatic repeal, mandatory execution of election, and judicial remedies regarding
- 8 failure to comply; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

- 11 An Act to provide a homestead exemption from Lamar County school district ad valorem
- 12 taxes for educational purposes in the amount of \$7,000.00 of the assessed value of the
- 13 homestead after a specified five-year phase-in period for residents of that school district who
- are 70 years of age or older, approved April 24, 2013 (Ga. L. 2013, p. 3702), is amended by
- 15 revising subsection (b) of Section 1 as follows:

"(b)(1) Each resident of the Lamar County school district who is a senior citizen is
 granted an exemption on that person's homestead from Lamar County school district ad
 valorem taxes for educational purposes as follows:

- (A) For the taxable year beginning on or after January 1, 2025, and prior to January 1, 2026, in the amount of \$8,000.00 of the assessed value of that homestead;
- 21 (B) For the taxable year beginning on or after January 1, 2026, and prior to January 1, 2027, in the amount of \$9,000.00 of the assessed value of that homestead;

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- 24 (C) For all taxable years on or after January 1, 2027, in the amount of \$10,000.00 of the assessed value of that homestead.
- 26 (2) The value of that property in excess of such exempted amount shall remain subject to taxation."

28 SECTION 2.

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

32 SECTION 3.

33 The election superintendent of Lamar County shall call and conduct an election as provided 34 in this section for the purpose of submitting this Act to the electors of the Lamar County 35 School District for approval or rejection. The election superintendent shall conduct that 36 election on the Tuesday next following the first Monday in November, 2024, and shall issue the call and conduct such election as provided by general law. The election superintendent 37 38 shall cause the date and purpose of the election to be published once a week for two weeks 39 immediately preceding the date thereof in the official organ of Lamar County. The ballot 40 shall have written or printed thereon the words:

"() YES Shall the Act be approved which increases the homestead exemption from 42 () NO Lamar County School District ad valorem taxes for educational purposes 43 granted to certain residents of that school district who are 70 years of age 44 or over to \$10,000.00 of the assessed value of the homestead after a 45 specified three-year phase-in period?"

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2025. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective, and this Act shall be automatically repealed on the first day of July immediately following that election date. The expense of such election shall be borne by Lamar County. It shall be the election superintendent's duty to certify the result thereof to the Secretary of State. The provisions of this section shall be mandatory upon the election superintendent and are not intended as directory. If the election superintendent fails or refuses to comply with this section, any elector of the Lamar County school district may apply for a writ of mandamus to compel the election superintendent to perform his or her duties under this section. If the court finds that the election superintendent has not complied with this section, the court shall fashion appropriate relief requiring the election superintendent to call and conduct such election on the date required by this section or on the next date authorized for special elections provided for in Code Section 21-2-540 of the O.C.G.A.

62 **SECTION 4.**

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63 Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon

64 its approval by the Governor or upon its becoming law without such approval.

65 **SECTION 5.**

All laws and parts of laws in conflict with this Act are repealed. 66