

House Bill 1507 (AS PASSED HOUSE AND SENATE)

By: Representatives Momtahan of the 17th, Gullett of the 19th, Gravley of the 67th, Kelley of the 16th, Alexander of the 66th, and others

A BILL TO BE ENTITLED

AN ACT

1 To amend a former local constitutional amendment, (Ga. L. 1982, p. 2511), which former
2 local constitutional amendment was continued in effect as statutory law pursuant to Article
3 VII, Section II, Paragraph IV of the Constitution of Georgia and which provided that the
4 homestead of each resident of the Paulding County School District who is 65 years of age
5 or over, regardless of income, shall be exempt from ad valorem taxation for educational
6 purposes levied by or on behalf of the Paulding County School District, including ad valorem
7 taxation to pay interest on or to retire school bond indebtedness, in the amount of 50 percent
8 of the assessed value of such homestead minus any applicable exemptions otherwise
9 provided by this Constitution on such homestead for educational purposes, and to provide
10 that the homestead of each resident of the Paulding County School District who is 70 years
11 of age or over, regardless of income, shall be completely exempt from all ad valorem
12 taxation for educational purposes levied by or on behalf of the Paulding County School
13 District, including ad valorem taxation to pay interest on or to retire school bond
14 indebtedness, so as to provide each resident of said school district who is 65 years of age or
15 over an exemption in the amount of 100 percent of the assessed value of such homestead
16 from ad valorem taxation for educational purposes levied by or on behalf of the Paulding
17 County School District to pay interest on or to retire school bond indebtedness; to provide
18 that the homestead of each resident of the Paulding County School District who is 69 years

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19 of age or over, regardless of income, shall be completely exempt from all ad valorem
20 taxation for educational purposes levied by or on behalf of the Paulding County School
21 District, including ad valorem taxation to pay interest on or to retire school bond
22 indebtedness as of tax year 2023; to provide that the homestead of each resident of the
23 Paulding County School District who is 68 years of age or over, regardless of income, shall
24 be completely exempt from all ad valorem taxation for educational purposes levied by or on
25 behalf of the Paulding County School District, including ad valorem taxation to pay interest
26 on or to retire school bond indebtedness as of tax year 2024; to provide for compliance with
27 constitutional requirements; to provide for a referendum, effective dates, and automatic
28 repeal; to repeal conflicting laws; and for other purposes.

29 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

30 **SECTION 1.**

31 The former local constitutional amendment, (Ga. L. 1982, p. 2511), which former local
32 constitutional amendment was continued in effect as statutory law pursuant to Article VII,
33 Section II, Paragraph IV of the Constitution of Georgia and which provided a homestead
34 exemption to each resident of the Paulding County School District who is 65 years of age or
35 over, regardless of income, shall be exempt from ad valorem taxation for educational
36 purposes levied by or on behalf of the Paulding County School District, including ad valorem
37 taxation to pay interest on or to retire school bond indebtedness, in the amount of 50 percent
38 of the assessed value of such homestead minus any applicable exemptions otherwise
39 provided by this Constitution on such homestead for educational purposes, and to provide
40 that the homestead of each resident of the Paulding County School District who is 70 years
41 of age or over, regardless of income, shall be completely exempt from all ad valorem
42 taxation for educational purposes levied by or on behalf of the Paulding County School

43 District, including ad valorem taxation to pay interest on or to retire school bond
44 indebtedness, is amended by revising Section 1 as follows:

45 "SECTION 1.

46 (a)(1) The homestead of each resident of the Paulding County School District who is 65
47 years of age or over, regardless of income, shall be exempt from ad valorem taxation for
48 educational purposes levied by or on behalf of the Paulding County School District in the
49 amount of 50 percent of the assessed value of such homestead minus any applicable
50 exemptions otherwise provided by this Constitution on such homestead for educational
51 purposes.

52 (2) In addition to the exemption provided for in paragraph (1) of this subsection, the
53 homestead of each resident of the Paulding County School District who is 65 years of age
54 or older, regardless of income, shall be completely exempt from all ad valorem taxation
55 for educational purposes levied by or on behalf of the Paulding County School District
56 to pay interest on or to retire school bond indebtedness.

57 (3) The value of all property in excess of the amounts exempted by paragraphs (1)
58 and (2) of this subsection shall remain subject to taxation for educational purposes.

59 (b) The homestead of each resident of the Paulding County School District who is 69 years
60 of age or older, regardless of income, shall be completely exempt from all ad valorem
61 taxation for educational purposes levied by or on behalf of the Paulding County School
62 District, including ad valorem taxation to pay interest on or to retire school bond
63 indebtedness.

64 (c) The homestead of each resident of the Paulding County School District who is 68 years
65 of age or older, regardless of income, shall be completely exempt from all ad valorem
66 taxation for educational purposes levied by or on behalf of the Paulding County School
67 District, including ad valorem taxation to pay interest on or to retire school bond
68 indebtedness.

69 (d) As used in this Act, the term 'homestead' shall include only the homestead of each
70 resident of the Paulding County School District actually occupied by the owner as a
71 residence and homestead, and only so long as actually occupied by the owner primarily as
72 such.

73 (e) No such exemption shall be granted unless an affidavit of the owner of the homestead
74 is filed with the tax receiver or tax commissioner of Paulding County giving the age of the
75 owner. The owner may be required to furnish such additional proof of age as may be
76 requested by the tax receiver or tax commissioner prior to the receipt of such exemption
77 provided for in this Act. The tax receiver or tax commissioner shall provide affidavit forms
78 for this purpose.

79 (f) The exemptions granted to the homestead within this Act shall extend to and shall
80 apply to those properties, the legal title to which is fixed in one or more title holders, if
81 actually occupied by one or more such owners as a residence, and one or more such title
82 holders possesses the qualifications provided for in this paragraph. In such instances, such
83 exemptions shall be granted to such properties, if claimed in the manner provided in this
84 Act by one or more of the owners actually residing on such property. Such exemptions
85 shall also extend to those homesteads, the title to which is fixed in an administrator,
86 executor, or trustee, if one or more of the heirs or cestui que uses residing on such property
87 shall possess the qualifications provided in this Act and shall claim the exemptions granted
88 by this paragraph in the manner provided in this Act.

89 (g)(1) The exemptions provided for in subsections (a) and (b) of this section shall apply
90 to all taxable years beginning on or after January 1, 2023.

91 (2) The exemption provided for in subsection (c) of this section shall apply to all taxable
92 years beginning on or after January 1, 2024."

93 **SECTION 2.**

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

97 **SECTION 3.**

98 The election superintendent of Paulding County shall call and conduct an election as
 99 provided in this section for the purpose of submitting this Act to the electors of the Paulding
 100 County School District for approval or rejection. The election superintendent shall conduct
 101 that election on the Tuesday following the first Monday in November, 2022 and shall issue
 102 the call and conduct that election as provided by general law. The election superintendent
 103 shall cause the date and purpose of the election to be published once a week for two weeks
 104 immediately preceding the date thereof in the official organ of Paulding County. The ballot
 105 shall have written or printed thereon the words:

106 "() YES Shall the Act be approved that increases the homestead exemption for
 107 () NO residents 65 years of age or older from ad valorem taxation for educational
 108 purposes levied by or on behalf of the Paulding County School District to
 109 fully exempt such homesteads from taxation levied to pay interest on or to
 110 retire school bond indebtedness; that also provides a full homestead
 111 exemption for residents 69 years of age or older from all ad valorem
 112 taxation for educational purposes levied by or on behalf of the Paulding
 113 County School District beginning on January 1, 2023; and that also provides
 114 a full homestead exemption for residents 68 years of age or older from all
 115 ad valorem taxation for educational purposes levied by or on behalf of the
 116 Paulding County School District beginning on January 1, 2024?"

117 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 118 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on

119 such question are for approval of the Act, Section 1 of this Act shall become of full force and
120 effect on January 1, 2023. If the Act is not so approved, or if the election is not conducted
121 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
122 be automatically repealed on the first day of January immediately following that election
123 date. The expense of such election shall be borne by Paulding County. It shall be the
124 election superintendent's duty to certify the result thereof to the Secretary of State.

125 **SECTION 4.**

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

128 **SECTION 5.**

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