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

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

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

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

The former local constitutional amendment, (Ga. L. 1982, p. 2511), which former local constitutional amendment was continued in effect as statutory law pursuant to Article VII, Section II, Paragraph IV of the Constitution of Georgia and which provided a homestead exemption to each resident of the Paulding County School District who is 65 years of age or over, regardless of income, shall be exempt from ad valorem taxation for educational purposes levied by or on behalf of the Paulding County School District, including ad valorem taxation to pay interest on or to retire school bond indebtedness, in the amount of 50 percent of the assessed value of such homestead minus any applicable exemptions otherwise provided by this Constitution on such homestead for educational purposes, and to provide that the homestead of each resident of the Paulding County School District who is 70 years of age or over, regardless of income, shall be completely exempt from all ad valorem taxation for educational purposes levied by or on behalf of the Paulding County School
District, including ad valorem taxation to pay interest on or to retire school bond indebtedness, is amended by revising Section 1 as follows:

"SECTION 1.

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

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

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

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

(c) The homestead of each resident of the Paulding County School District who is 68 years of age or older, regardless of income, shall be completely exempt from all ad valorem taxation for educational purposes levied by or on behalf of the Paulding County School District, including ad valorem taxation to pay interest on or to retire school bond indebtedness.
(d) As used in this Act, the term 'homestead' shall include only the homestead of each resident of the Paulding County School District actually occupied by the owner as a residence and homestead, and only so long as actually occupied by the owner primarily as such.

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

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

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

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

SECTION 3.

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

"( ) YES Shall the Act be approved that increases the homestead exemption for residents 65 years of age or older from ad valorem taxation for educational purposes levied by or on behalf of the Paulding County School District to fully exempt such homesteads from taxation levied to pay interest on or to retire school bond indebtedness; that also provides a full homestead exemption for residents 69 years of age or older from all ad valorem taxation for educational purposes levied by or on behalf of the Paulding County School District beginning on January 1, 2023; and that also provides a full homestead exemption for residents 68 years of age or older from all ad valorem taxation for educational purposes levied by or on behalf of the Paulding County School District beginning on January 1, 2024?"

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, 2023. 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 January immediately following that election date. The expense of such election shall be borne by Paulding County. It shall be the election superintendent's duty to certify the result thereof to the Secretary of State.

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.

SECTION 5.

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