

House Bill 752 (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 amend an Act to provide a homestead exemption from Oconee County ad valorem taxes
2 for the full value of the homestead for residents of that county who are 65 years of age or
3 over and whose gross household income exceeds \$40,000.00, approved May 4, 2006
4 (Ga. L. 2006, p. 4132), so as to repeal such exemption; to provide for compliance with
5 constitutional requirements; to provide for a referendum, effective dates, automatic repeal,
6 mandatory execution of election, and judicial remedies regarding failure to comply; to repeal
7 conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 An Act to provide a homestead exemption from Oconee County ad valorem taxes for the full
11 value of the homestead for residents of that county who are 65 years of age or over and
12 whose gross household incomes exceeds \$40,000.00, approved May 4, 2006 (Ga. L. 2006,
13 p. 4132), is amended by revising subsection (g) of Section 1 as follows:

14 "(g) The exemption granted by subsection (b) of this section shall apply to all taxable years
15 ending on or before December 31, 2024. As of January 1, 2025, this Act shall be repealed
16 and the exemption provided for shall terminate."

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17 **SECTION 2.**

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

21 **SECTION 3.**

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

29 "() YES Shall the Act be approved to repeal the homestead exemption from Oconee
 30 () NO County ad valorem taxes for the full value of the homestead for residents of
 31 that county who are 65 years of age or over and whose gross household
 32 incomes exceed \$40,000.00, provided that all of the other homestead
 33 exemption questions on this ballot are approved?"

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

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

- 41 (2) An Act to provide a \$3,000.00 exemption from Oconee County ad valorem taxes for
42 county purposes, with an automatic increase of such exemption to \$8,000.00 on
43 January 1, 2035;
- 44 (3) An Act to repeal the homestead exemption granted from Oconee County school
45 district ad valorem taxes for educational purposes to certain residents of that school
46 district, approved March 27, 1998 (Ga. L. 1998, p. 3568);
- 47 (4) An Act to repeal the homestead exemption from Oconee County ad valorem taxes
48 for county purposes for certain residents of that county who are 65 years of age or over,
49 approved March 27, 1998 (Ga. L. 1998, p. 3576);
- 50 (5) An Act to close to new applications the homestead exemption granted from Oconee
51 County ad valorem taxes to certain residents of that county, approved May 4, 2006 (Ga.
52 L. 2006, p. 4127);
- 53 (6) An Act granting a homestead exemption from Oconee County ad valorem taxes for
54 county purposes in an amount equal to the amount by which the current year assessed
55 value of the homestead exceeds the base year assessed value of such homestead for
56 residents of that county who are 65 years of age or over;
- 57 (7) An Act granting a homestead exemption from Oconee County school district ad
58 valorem taxes for educational purposes in an amount equal to the amount by which the
59 current year assessed value of the homestead exceeds the base year assessed value of such
60 homestead for residents of that county who are 65 years of age or over;
- 61 (8) An Act granting a homestead exemption from Oconee County ad valorem taxes for
62 county purposes in the amount of \$10,000.00 for residents of that county who are 75
63 years of age or older; and
- 64 (9) An Act granting a homestead exemption from Oconee County school district ad
65 valorem taxes for educational purposes in the amount of \$10,000.00 for residents of that
66 county who are 75 years of age or older,

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

82

SECTION 4.

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

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

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

- 91 (3) An Act to repeal the homestead exemption granted from Oconee County school
92 district ad valorem taxes for educational purposes to certain residents of that school
93 district, approved March 27, 1998 (Ga. L. 1998, p. 3568);
- 94 (4) An Act to repeal the homestead exemption from Oconee County ad valorem taxes
95 for county purposes for certain residents of that county who are 65 years of age or over,
96 approved March 27, 1998 (Ga. L. 1998, p. 3576);
- 97 (5) An Act to close to new applications the homestead exemption granted from Oconee
98 County ad valorem taxes to certain residents of that county, approved May 4, 2006 (Ga.
99 L. 2006, p. 4127);
- 100 (6) An Act granting a homestead exemption from Oconee County ad valorem taxes for
101 county purposes in an amount equal to the amount by which the current year assessed
102 value of the homestead exceeds the base year assessed value of such homestead for
103 residents of that county who are 65 years of age or over;
- 104 (7) An Act granting a homestead exemption from Oconee County school district ad
105 valorem taxes for educational purposes in an amount equal to the amount by which the
106 current year assessed value of the homestead exceeds the base year assessed value of such
107 homestead for residents of that county who are 65 years of age or over;
- 108 (8) An Act granting a homestead exemption from Oconee County ad valorem taxes for
109 county purposes in the amount of \$10,000.00 for residents of that county who are 75
110 years of age or older; and
- 111 (9) An Act granting a homestead exemption from Oconee County school district ad
112 valorem taxes for educational purposes in the amount of \$10,000.00 for residents of that
113 county who are 75 years of age or older
- 114 are enacted in the 2023 regular session of the General Assembly. If each such Act is not so
115 enacted, this Act shall not become effective and shall be automatically repealed on
116 January 1, 2024.

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SECTION 5.

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