

House Bill 766 (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 \$3,000.00 of the assessed value of the homestead for
3 residents of that county; to provide for the automatic increase of such exemption to \$8,000.00
4 of the assessed value of the homestead for residents of that county on January 1, 2035; to
5 provide for definitions; to specify the terms and conditions of the exemption and the
6 procedures relating thereto; to provide for applicability; to provide for compliance with
7 constitutional requirements; to provide for a referendum, effective dates, automatic repeal,
8 mandatory execution of election, and judicial remedies regarding failure to comply; to
9 provide for related matters; to repeal conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 (a) As used in this Act, the term:

13 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
14 educational purposes levied by, for, or on behalf of the Oconee County school district,
15 except for any ad valorem taxes to pay interest on and to retire county school district
16 bonded indebtedness.

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17 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
18 the O.C.G.A., as amended.

19 (b)(1) Each resident of the Oconee County school district is granted an exemption on that
20 person's homestead from Oconee County school district ad valorem taxes for educational
21 purposes in the amount of \$3,000.00 of the assessed value of that homestead. The value
22 of that property in excess of such exempted amount shall remain subject to taxation.

23 (2) The exemption granted to each resident of the Oconee County school district shall
24 automatically increase to \$8,000.00 of the assessed value of that homestead on January 1,
25 2035.

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 such information relative to receiving such exemption as will
29 enable the tax commissioner of Oconee County to make a determination regarding the initial
30 and continuing eligibility of such person for such exemption. The tax commissioner of
31 Oconee County shall provide application forms for this purpose.

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

41 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
42 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
43 taxes for municipal purposes, or independent school district ad valorem taxes for educational

44 purposes. The homestead exemption granted by subsection (b) of this section shall be in
 45 addition to and not in lieu of any other homestead exemption applicable to Oconee County
 46 school district ad valorem taxes for educational purposes.

47 (f) The exemption granted by subsection (b) of this section, except as otherwise provided
 48 in that subsection, shall apply to all taxable years beginning on or after January 1, 2025.

49 **SECTION 2.**

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

53 **SECTION 3.**

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

62 "() YES Shall the Act be approved which provides a homestead exemption from
 63 () NO Oconee County school district ad valorem taxes for educational purposes in
 64 the amount of \$3,000.00, automatically increasing to \$8,000.00 on
 65 January 1, 2035, of the assessed value of the homestead for residents of that
 66 school district, provided that all of the other homestead exemption questions
 67 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 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 ad valorem taxes for
73 county purposes, with an automatic increase of such exemption to \$8,000.00 on
74 January 1, 2035;

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

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

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

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

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

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

94 (8) An Act granting a homestead exemption from Oconee County ad valorem taxes for
95 county purposes in the amount of \$10,000.00 for residents of that county who are 75
96 years of age or older; and

97 (9) An Act granting a homestead exemption from Oconee County school district ad
98 valorem taxes for educational purposes in the amount of \$10,000.00 for residents of that
99 county who are 75 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 ad valorem taxes for
119 county purposes, with an automatic increase of such exemption to \$8,000.00 on
120 January 1, 2035;
- 121 (2) An Act to repeal the homestead exemption granted from Oconee County school
122 district ad valorem taxes for educational purposes to certain residents of that school
123 district, approved March 27, 1998 (Ga. L. 1998, p. 3568);
- 124 (3) An Act to repeal the homestead exemption granted from Oconee County ad valorem
125 taxes for county purposes to certain residents of that county, approved March 27, 1998
126 (Ga. L. 1998, p. 3576);
- 127 (4) An Act to repeal the homestead exemption granted from Oconee County ad valorem
128 taxes to certain residents of that county, approved May 4, 2006 (Ga. L. 2006, p. 4132);
- 129 (5) An Act to close to new applications the homestead exemption granted from Oconee
130 County ad valorem taxes to certain residents of that county, approved May 4, 2006 (Ga.
131 L. 2006, p. 4127);
- 132 (6) An Act granting a homestead exemption from Oconee County ad valorem taxes for
133 county purposes in an amount equal to the amount by which the current year assessed
134 value of the homestead exceeds the base year assessed value of such homestead for
135 residents of that county who are 65 years of age or over;
- 136 (7) An Act granting a homestead exemption from Oconee County school district ad
137 valorem taxes for educational purposes in an amount equal to the amount by which the
138 current year assessed value of the homestead exceeds the base year assessed value of such
139 homestead for residents of that county who are 65 years of age or over;
- 140 (8) An Act granting a homestead exemption from Oconee County ad valorem taxes for
141 county purposes in the amount of \$10,000.00 for residents of that county who are 75
142 years of age or older; and

143 (9) An Act granting a homestead exemption from Oconee County school district ad
144 valorem taxes for educational purposes in the amount of \$10,000.00 for residents of that
145 county who are 75 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, 2024.

149

SECTION 5.

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