

House Bill 767 (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 an amount equal to the amount by which the current year assessed
3 value of a homestead exceeds the base year assessed value of such homestead for residents
4 of that county who are 65 years of age or over; to provide for definitions; to specify the terms
5 and conditions of the exemption and the procedures relating thereto; to provide for
6 applicability; to provide for compliance with constitutional requirements; to provide for a
7 referendum, effective dates, automatic repeal, mandatory execution of election, and judicial
8 remedies regarding failure to comply; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

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

12 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
13 educational purposes levied by, for, or on behalf of the Oconee County school district,
14 including, but not limited to, any ad valorem taxes to pay interest on and to retire county
15 school district bonded indebtedness.

16 (2) "Base year" means:

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- 17 (A) The first year that a resident received:
- 18 (i) The homestead exemption from Oconee County School District ad valorem taxes
- 19 for educational purposes for certain residents of that county who have annual incomes
- 20 not exceeding \$15,000.00 and who are 65 years of age or over, provided for in
- 21 Ga. L. 1998, p. 3568;
- 22 (ii) The homestead exemption from Oconee County ad valorem taxes for the full
- 23 value of the homestead for residents of the county who are 65 years of age or over and
- 24 whose gross household income does not exceed \$40,000.00, provided for in
- 25 Ga. L. 2006, p. 4127; or
- 26 (iii) The homestead exemption from Oconee County ad valorem taxes for the full
- 27 value of the homestead for residents of the county who are 65 years of age or over and
- 28 whose gross household income exceeds \$40,000.00, provided for in
- 29 Ga. L. 2006, p. 4132; or
- 30 (B) The taxable year immediately preceding the taxable year in which the exemption
- 31 under subsection (b) of this section is first granted to the most recent owner of such
- 32 homestead.
- 33 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
- 34 the O.C.G.A., as amended.
- 35 (b) Each resident of the Oconee County school district is granted an exemption on that
- 36 person's homestead from Oconee County school district ad valorem taxes for educational
- 37 purposes in an amount equal to the amount by which the current year assessed value of that
- 38 homestead exceeds the base year assessed value of such homestead, including any final
- 39 determination of value on appeal, pursuant to Code Section 48-5-311 of the O.C.G.A., as
- 40 amended, of the homestead. This exemption shall not apply to taxes assessed on
- 41 improvements to such homestead or additional land that is added to such homestead after
- 42 January 1 of the base year. If any real property is removed from such homestead, the base
- 43 year assessed value, including any final determination of value on appeal pursuant to Code

44 Section 48-5-311 of the O.C.G.A., as amended, shall be adjusted to reflect such removal, and
45 the exemption shall be recalculated accordingly. The value of that property in excess of such
46 exempted amount shall remain subject to taxation.

47 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
48 section unless such person or person's agent files an application with the tax commissioner
49 of Oconee County, giving such information relative to receiving such exemption as will
50 enable the tax commissioner of Oconee County to make a determination regarding the initial
51 and continuing eligibility of such person for such exemption; provided, however, that any
52 person who has applied for and received one of the exemptions listed in subparagraph (A)
53 of paragraph (2) of subsection (a) of this section shall automatically receive the exemption
54 provided for in this Act without needing to make such an application. The tax commissioner
55 of Oconee County shall provide application forms for this purpose.

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

65 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
66 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
67 taxes for municipal purposes, or independent school district ad valorem taxes for educational
68 purposes. The homestead exemption granted by subsection (b) of this section shall be in
69 addition to and not in lieu of any other homestead exemption applicable to Oconee County
70 school district ad valorem taxes for educational purposes.

71 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
72 beginning on or after January 1, 2025.

73 **SECTION 2.**

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

77 **SECTION 3.**

78 The election superintendent of Oconee County shall call and conduct an election as provided
79 in this section for the purpose of submitting this Act to the electors of the Oconee County
80 school district for approval or rejection. The election superintendent shall conduct that
81 election on the date of the general primary in 2024 and shall issue the call and conduct that
82 election as provided by general law. The election superintendent shall cause the date and
83 purpose of the election to be published once a week for two weeks immediately preceding
84 the date thereof in the official organ of Oconee County. The ballot shall have written or
85 printed thereon the words:

86 "() YES Shall the Act be approved which provides to residents 65 years of age or
87 older a homestead exemption from Oconee County school district ad
88 () NO valorem taxes for educational purposes in an amount equal to the amount
89 by which the current year assessed value of a homestead exceeds the base
90 year assessed value, including any final determination of value on appeal
91 pursuant to Code Section 48-5-311 of the O.C.G.A., as amended, of such
92 homestead, provided that all of the other homestead exemption questions on
93 the ballot are approved?"

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

96 such question are for approval of this Act, and more than one-half of the votes cast on each
97 of the questions regarding the following Acts are for approval of such Acts:

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

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

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

107 (4) An Act to repeal the homestead exemption from Oconee County ad valorem taxes
108 for county purposes for certain residents of that county who are 65 years of age or over,
109 approved March 27, 1998 (Ga. L. 1998, p. 3576);

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

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

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

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

122 (9) An Act granting a homestead exemption from Oconee County school district ad
123 valorem taxes for educational purposes in the amount of \$10,000.00 for residents of that
124 county who are 75 years of age or older,
125 then this Act will become effective; if each such Act is not so enacted, this Act shall not
126 become effective and shall be automatically repealed on January 1, 2024.

127 **SECTION 4.**

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