

House Bill 768 (AS PASSED HOUSE AND SENATE)

By: Representatives Wiedower of the 121<sup>st</sup> and Gaines of the 120<sup>th</sup>

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 does not exceed \$40,000.00, approved May 4, 2006  
4 (Ga. L. 2006, p. 4127), so as to close such exemption to new applications; to provide for  
5 compliance with constitutional requirements; to provide for a referendum, effective dates,  
6 and automatic repeal, mandatory execution of election, and judicial remedies regarding  
7 failure to comply; to repeal 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 income does not exceed \$40,000.00, approved May 4, 2006  
13 (Ga. L. 2006, p. 4127), is amended by adding a new subsection to Section 1 as follows:

14 "(d.1) The tax commissioner shall accept no new applications for the exemption provided  
15 for in this Act on or after January 1, 2025. Any exemptions granted pursuant to

16 applications made before such date shall continue in force and effect as otherwise provided  
17 in this Act."

18 **SECTION 2.**

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

22 **SECTION 3.**

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

30 "( ) YES Shall the Act be approved so as to close the acceptance of new applications  
31 ( ) NO for the homestead exemption from Oconee County ad valorem taxes for the  
32 full value of the homestead for residents of that county who are 65 years of  
33 age or over and whose gross household income does not exceed \$40,000.00,  
34 provided that all of the other homestead exemption questions on this ballot  
35 are approved?"

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

- 40 (1) An Act to provide a \$3,000.00 homestead exemption from Oconee County school  
41 district ad valorem taxes for educational purposes, with an automatic increase of such  
42 exemption to \$8,000.00 on January 1, 2035;
- 43 (2) An Act to provide a \$3,000.00 homestead exemption from Oconee County ad  
44 valorem taxes for county purposes, with an automatic increase of such exemption to  
45 \$8,000.00 on January 1, 2035;
- 46 (3) An Act to repeal the homestead exemption granted from Oconee County school  
47 district ad valorem taxes for educational purposes to certain residents of that school  
48 district, approved March 27, 1998 (Ga. L. 1998, p. 3568);
- 49 (4) An Act to repeal the homestead exemption from Oconee County ad valorem taxes  
50 for county purposes for certain residents of that county who are 65 years of age or over,  
51 approved March 27, 1998 (Ga. L. 1998, p. 3576);
- 52 (5) An Act to repeal the homestead exemption granted from Oconee County ad valorem  
53 taxes to certain residents of that county, approved May 4, 2006 (Ga. L. 2006, p. 4132);
- 54 (6) An Act granting a homestead exemption from Oconee County ad valorem taxes for  
55 county purposes in an amount equal to the amount by which the current year assessed  
56 value of the homestead exceeds the base year assessed value of such homestead for  
57 residents of that county who are 65 years of age or over;
- 58 (7) An Act granting a homestead exemption from Oconee County school district ad  
59 valorem taxes for educational purposes in an amount equal to the amount by which the  
60 current year assessed value of the homestead exceeds the base year assessed value of such  
61 homestead for residents of that county who are 65 years of age or over;
- 62 (8) An Act granting a homestead exemption from Oconee County ad valorem taxes for  
63 county purposes in the amount of \$10,000.00 for residents of that county who are 75  
64 years of age or older; and

65 (9) An Act granting a homestead exemption from Oconee County school district ad  
66 valorem taxes for educational purposes in the amount of \$10,000.00 for residents of that  
67 county who are 75 years of age or older,  
68 Section 1 of this Act shall become of full force and effect on January 1, 2025. If the Act, or  
69 any one of the Acts provided for in paragraphs (1) through (9) of this section are not so  
70 approved or if the election on the Act or any of the Acts provided for in paragraphs (1)  
71 through (9) of this section is not conducted as provided in this section, Section 1 of this Act  
72 shall not become effective, and this Act shall be automatically repealed on the first day of  
73 January immediately following that election date. The expense of such election shall be  
74 borne by Oconee County. It shall be the election superintendent's duty to certify the result  
75 thereof to the Secretary of State. The provisions of this section shall be mandatory upon the  
76 election superintendent and are not intended as directory. If the election superintendent fails  
77 or refuses to comply with this section, any elector of Oconee County may apply for a writ  
78 of mandamus to compel the election superintendent to perform his or her duties under this  
79 section. If the court finds that the election superintendent has not complied with this section,  
80 the court shall fashion appropriate relief requiring the election superintendent to call and  
81 conduct such election on the date required by this section or on the next date authorized for  
82 special elections provided for in Code Section 21-2-540 of the O.C.G.A.

83 **SECTION 4.**

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

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

- 89 (2) An Act to provide a \$3,000.00 homestead exemption from Oconee County ad  
90 valorem taxes for county purposes, with an automatic increase of such exemption to  
91 \$8,000.00 on January 1, 2035;
- 92 (3) An Act to repeal the homestead exemption granted from Oconee County school  
93 district ad valorem taxes for educational purposes to certain residents of that school  
94 district, approved March 27, 1998 (Ga. L. 1998, p. 3568);
- 95 (4) An Act to repeal the homestead exemption from Oconee County ad valorem taxes  
96 for county purposes for certain residents of that county who are 65 years of age or over,  
97 approved March 27, 1998 (Ga. L. 1998, p. 3576);
- 98 (5) An Act to repeal the homestead exemption granted from Oconee County ad valorem  
99 taxes to certain residents of that county, approved May 4, 2006 (Ga. L. 2006, p. 4132);
- 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 January 1, 2024.

116 **SECTION 5.**

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