

House Bill 789 (AS PASSED HOUSE AND SENATE)

By: Representatives Carpenter of the 4th, Tarvin of the 2nd, and Ridley of the 6th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Whitfield County ad valorem taxes for county
2 purposes in the amount of \$150,000.00 of the appraised value of the homestead for residents
3 of that county who are 65 years of age or older and whose income does not exceed
4 \$40,000.00; to provide for definitions; to specify the terms and conditions of the exemption
5 and the procedures relating thereto; to provide for applicability; to provide for compliance
6 with constitutional requirements; to provide for a referendum, effective dates, automatic
7 repeal, mandatory execution of election, and judicial remedies regarding failure to comply;
8 to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 style="text-align:center">**SECTION 1.**

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

12 (1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county
13 purposes levied by, for, or on behalf of Whitfield County, except for any ad valorem
14 taxes to pay interest on and to retire county bonded indebtedness.

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

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17 (b) Each resident of Whitfield County who is 65 years of age or older on or before January
18 1 of the year in which application for the exemption under this Act is made is granted an
19 exemption on that person's homestead from Whitfield County ad valorem taxes for county
20 purposes in the amount of \$150,000.00 of the appraised value of that homestead. The
21 exemption under this subsection shall only be granted if that person's income from all
22 sources, together with the income of the spouse who also occupies and resides at such
23 homestead, does not exceed \$40,000.00 for the immediately preceding year. The value of
24 that property in excess of such exempted amount shall remain subject to taxation.

25 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
26 section unless such person or person's agent files an application with the tax commissioner
27 of Whitfield County giving such person's age, income, and such additional information
28 relative to receiving such exemption as will enable the tax commissioner of Whitfield County
29 to make a determination regarding the initial and continuing eligibility of such person for
30 such exemption. The tax commissioner of Whitfield County shall provide application forms
31 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 as 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 Whitfield 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 or independent school district ad valorem taxes for educational
43 purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption

44 granted by subsection (b) of this section shall be in lieu of and not in addition to any other
 45 homestead exemption applicable to Whitfield County ad valorem taxes for county purposes.
 46 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
 47 beginning on or after January 1, 2024.

48 SECTION 2.

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

52 SECTION 3.

53 The election superintendent of Whitfield County shall call and conduct an election as
 54 provided in this section for the purpose of submitting this Act to the electors of Whitfield
 55 County for approval or rejection. The election superintendent shall conduct that election on
 56 November 14, 2023, and shall issue the call and conduct that election as provided by general
 57 law. The election superintendent shall cause the date and purpose of the election to be
 58 published once a week for two weeks immediately preceding the date thereof in the official
 59 organ of Whitfield County. The ballot shall have written or printed thereon the words:

60 " YES Shall the Act be approved which provides a homestead exemption from
 61 Whitfield County ad valorem taxes for county purposes in the amount of
 62 NO \$150,000.00 of the appraised value of the homestead for residents of that
 63 county who are 65 years of age or older and whose income does not exceed
 64 \$40,000.00?"

65 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 66 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 67 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 68 effect on January 1, 2024. If the Act is not so approved or if the election is not conducted

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

81 **SECTION 4.**

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

84 **SECTION 5.**

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