

House Bill 791 (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 School District
2 ad valorem taxes for educational purposes in the amount of \$10,000.00 of the assessed value
3 of the homestead for the taxable year beginning on January 1, 1999, and \$15,000.00 of the
4 assessed value of the homestead for taxable years beginning on or after January 1, 2000, for
5 certain residents of that school district who have annual incomes not exceeding \$15,000.00
6 and who are 65 years of age or over, approved March 27, 1998 (Ga. L. 1998, p. 3568), so as
7 to repeal such exemption; to provide for compliance with constitutional requirements; to
8 provide for a referendum, effective dates, automatic repeal, mandatory execution of election,
9 and judicial remedies regarding failure to comply; to provide for related matters; to repeal
10 conflicting laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 **SECTION 1.**

13 An Act to provide a homestead exemption from Oconee County School District ad valorem
14 taxes for educational purposes in the amount of \$10,000.00 of the assessed value of the
15 homestead for the taxable year beginning on January 1, 1999, and \$15,000.00 of the assessed
16 value of the homestead for taxable years beginning on or after January 1, 2000, for certain

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17 residents of that school district who have annual incomes not exceeding \$15,000.00 and who
18 are 65 years of age or over, approved March 27, 1998 (Ga. L. 1998, p. 3568), is amended by
19 revising Section 6 as follows:

20 **"SECTION 6.**

21 The exemption granted by this Act shall apply to all taxable years ending on or before
22 December 31, 2024. As of January 1, 2025, this Act shall be repealed and the exemption
23 provided for shall terminate."

24 **SECTION 2.**

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

28 **SECTION 3.**

29 The election superintendent of Oconee County shall call and conduct an election as provided
30 in this section for the purpose of submitting this Act to the electors of the Oconee County
31 School District for approval or rejection. The election superintendent shall conduct that
32 election on the date of the general primary in 2024 and shall issue the call and conduct such
33 election as provided by general law. The election superintendent shall cause the date and
34 purpose of the election to be published once a week for two weeks immediately preceding
35 the date thereof in the official organ of Oconee County. The ballot shall have written or
36 printed thereon the words:

37 " YES Shall the Act be approved that repeals an Act to provide a homestead
 38 NO exemption from Oconee County School District ad valorem taxes for
 39 educational purposes in the amount of \$15,000.00 of the assessed value of
 40 the homestead for taxable years beginning on or after January 1, 2000, for
 41 certain residents of that school district who have annual incomes not
 42 exceeding \$15,000.00 and who are 65 years of age or over, provided that all
 43 of the other homestead exemption questions on this ballot are approved?"

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

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

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

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

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

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

62 (6) An Act granting a homestead exemption from Oconee County ad valorem taxes for
 63 county purposes in an amount equal to the amount by which the current year assessed

64 value of the homestead exceeds the base year assessed value of such homestead for
65 residents of that county who are 65 years of age or over;

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

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

73 (9) An Act granting a homestead exemption from Oconee County school district ad
74 valorem taxes for educational purposes in the amount of \$10,000.00 for residents of that
75 county who are 75 years of age or older,

76 Section 1 of this Act shall become of full force and effect on January 1, 2025. If the Act, or
77 any one of the Acts provided for in paragraphs (1) through (9) of this section are not so
78 approved or if the election on the Act or any of the Acts provided for in paragraphs (1)
79 through (9) of this section is not conducted as provided in this section, Section 1 of this Act
80 shall not become effective, and this Act shall be automatically repealed on the first day of
81 January immediately following that election date. The expense of such election shall be
82 borne by Oconee County. It shall be the election superintendent's duty to certify the result
83 thereof to the Secretary of State. The provisions of this section shall be mandatory upon the
84 election superintendent and are not intended as directory. If the election superintendent fails
85 or refuses to comply with this section, any elector of the Oconee County School District may
86 apply for a writ of mandamus to compel the election superintendent to perform his or her
87 duties under this section. If the court finds that the election superintendent has not complied
88 with this section, the court shall fashion appropriate relief requiring the election
89 superintendent to call and conduct such election on the date required by this section or on the

90 next date authorized for special elections provided for in Code Section 21-2-540 of the
91 O.C.G.A.

92 **SECTION 4.**

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

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

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

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

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

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

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

113 (7) An Act granting a homestead exemption from Oconee County school district ad
114 valorem taxes for educational purposes in an amount equal to the amount by which the

115 current year assessed value of the homestead exceeds the base year assessed value of such
116 homestead for residents of that county who are 65 years of age or over;
117 (8) An Act granting a homestead exemption from Oconee County ad valorem taxes for
118 county purposes in the amount of \$10,000.00 for residents of that county who are 75
119 years of age or older; and
120 (9) An Act granting a homestead exemption from Oconee County school district ad
121 valorem taxes for educational purposes in the amount of \$10,000.00 for residents of that
122 county who are 75 years of age or older
123 are enacted in the 2023 regular session of the General Assembly; if each such Act is not so
124 enacted this Act shall not become effective and shall be automatically repealed on
125 January 1, 2024.

126 **SECTION 5.**

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