

House Bill 1086 (AS PASSED HOUSE AND SENATE)

By: Representatives Persinger of the 119th, Efstration of the 104th, and Gaines of the 120th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Barrow County school district ad valorem taxes for
2 educational purposes for certain senior citizens with certain maximum incomes in an amount
3 equal to the amount by which the current year assessed value of a homestead exceeds the
4 base year assessed value of such homestead; to provide for definitions; to specify the terms
5 and conditions of the exemption and the procedures relating thereto; to provide for
6 applicability and eligibility; to provide for compliance with constitutional requirements; to
7 provide for a referendum, effective dates, automatic repeal, mandatory execution of election,
8 and judicial remedies regarding failure to comply; to repeal conflicting laws; and for other
9 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 Barrow County school district,
15 including, but not limited to, any ad valorem taxes to pay interest on and to retire county
16 school district bonded indebtedness.

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17 (2) "Base year" means the taxable year immediately preceding the taxable year in which
18 the exemption under subsection (b) of this section is first granted to the most recent
19 owner of such homestead.

20 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
21 the O.C.G.A., as amended, with the additional qualification that it shall include not more
22 than five contiguous acres of homestead property.

23 (4) "Income" means gross income from all sources determined pursuant to Chapter 7 of
24 Title 48 of the O.C.G.A., as amended, for state income tax purposes, except income shall
25 not include income received as retirement, survivor, or disability benefits under the
26 federal Social Security Act or under any other public or private retirement, disability, or
27 pension system, except such income which is in excess of the maximum amount
28 authorized to be paid to an individual and such individual's spouse under the federal
29 Social Security Act. Income from such sources in excess of such maximum amount shall
30 be included as income for the purposes of this Act.

31 (5) "Senior citizen" means a person who is 62 years of age or older on or before January
32 1 of the year in which application for the exemption under subsection (b) of this section
33 is made who also has an annual income of less than \$60,000.00 and qualifies for an
34 exemption of \$140,000.00 or who is 70 years of age or older and has an annual income
35 of less than \$113,000.00 and qualifies for an exemption of the full value of his or her
36 homestead.

37 (b) Each resident senior citizen of the Barrow County school district is granted an exemption
38 on that person's homestead from Barrow County school district ad valorem taxes for
39 educational purposes in an amount equal to the amount by which the current year assessed
40 value of that homestead exceeds the base year assessed value, including any final
41 determination of value on appeal pursuant to Code Section 48-5-311 of the O.C.G.A., as
42 amended, of the homestead. This exemption shall not apply to taxes assessed on
43 improvements to such homestead or additional land that is added to such homestead after

44 January 1 of the base year. If any real property is removed from such homestead, the base
45 year assessed value, including any final determination of value on appeal pursuant to Code
46 Section 48-5-311 of the O.C.G.A., as amended, shall be adjusted to reflect such removal, and
47 the exemption shall be recalculated accordingly. The value of that property in excess of such
48 exempted amount shall remain subject to taxation.

49 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
50 section unless such person or person's agent files an application with the tax commissioner
51 of Barrow County, giving such information relative to receiving such exemption as will
52 enable the tax commissioner of Barrow County to make a determination regarding the initial
53 and continuing eligibility of such person for such exemption. The tax commissioner of
54 Barrow County shall provide application forms for this purpose.

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

64 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
65 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
66 taxes for municipal purposes, or independent school district ad valorem taxes for educational
67 purposes. Except as to homestead exemptions for senior citizens who have an annual income
68 of less than \$60,000.00 and qualify for an exemption of \$140,000.00 or who are 70 years of
69 age or older and have an annual income of less than \$113,000.00 and qualify for an
70 exemption of the full value of his or her homestead, the homestead exemption granted by

71 subsection (b) of this section shall be in lieu of and not in addition to any other homestead
72 exemption applicable to Barrow County school district ad valorem taxes for educational
73 purposes.

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

76 (g) A person shall not receive the homestead exemption granted by subsection (b) of this
77 section if there are minor children residing in the homestead unless such children are the
78 natural or adopted children of the person, are foster children under the care of the person, are
79 children for whom the person has been appointed guardian.

80 **SECTION 2.**

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

84 **SECTION 3.**

85 The election superintendent of Barrow County shall call and conduct an election as provided
86 in this section for the purpose of submitting this Act to the electors of the Barrow County
87 school district for approval or rejection. The election superintendent shall conduct that
88 election no later than the Tuesday next following the first Monday in November, 2024, and
89 shall issue the call and conduct that election as provided by general law. The election
90 superintendent shall cause the date and purpose of the election to be published once a week
91 for two weeks immediately preceding the date thereof in the official organ of Barrow
92 County. The ballot shall have written or printed thereon the words:

93 " YES Shall the Act be approved which provides a homestead exemption from
 94 Barrow County school district ad valorem taxes for educational purposes for
 95 NO senior citizens age 62 and older who have an annual income of less
 96 than \$60,000.00 and qualify for an exemption of \$140,000.00 or who are 70
 97 years of age or older and have an annual income of less than \$113,000.00
 98 and qualify for an exemption of the full value of his or her homestead, in an
 99 amount equal to the amount by which the current year assessed value of a
 100 homestead exceeds the base year assessed value, including any final
 101 determination of value on appeal pursuant to Code Section 48-5-311 of the
 102 O.C.G.A., as amended, of such homestead, provided that all other local
 103 homestead exemptions on this ballot are approved?"

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

108 (1) An Act to provide a homestead exemption from Barrow County school district ad
 109 valorem taxes for educational purposes in the amount of \$140,000.00 of the assessed
 110 value of the homestead for residents of that school district who are 62 years of age or
 111 older and whose income, not including certain retirement income, does not
 112 exceed \$59,999.99; and

113 (2) An Act to provide a homestead exemption from Barrow County school district ad
 114 valorem taxes for educational purposes in the entire amount of the assessed value of the
 115 homestead for residents of that school district who are 70 years of age or older and whose
 116 income, not including certain retirement income, does not exceed \$112,999.99,

117 Section 1 of this Act shall become of full force and effect on January 1, 2025. If the Act is
 118 not so approved or if the election is not conducted as provided in this section, Section 1 of
 119 this Act shall not become effective, and this Act shall be automatically repealed on the first

120 day of January immediately following that election date. The expense of such election shall
121 be borne by Barrow County. It shall be the election superintendent's duty to certify the result
122 thereof to the Secretary of State. The provisions of this section shall be mandatory upon the
123 election superintendent and are not intended as directory. If the election superintendent fails
124 or refuses to comply with this section, any elector of the Barrow County school district may
125 apply for a writ of mandamus to compel the election superintendent to perform his or her
126 duties under this section. If the court finds that the election superintendent has not complied
127 with this section, the court shall fashion appropriate relief requiring the election
128 superintendent to call and conduct such election on the date required by this section or on the
129 next date authorized for special elections provided for in Code Section 21-2-540 of the
130 O.C.G.A.

131 **SECTION 4.**

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

134 (1) An Act to provide a homestead exemption from Barrow County school district ad
135 valorem taxes for educational purposes in the amount of \$140,000.00 of the assessed
136 value of the homestead for residents of that school district who are 62 years of age or
137 older and whose income, not including certain retirement income, does not exceed
138 \$59,999.99; and

139 (2) An Act to provide a homestead exemption from Barrow County school district ad
140 valorem taxes for educational purposes in the entire amount of the assessed value of the
141 homestead for residents of that school district who are 70 years of age or older and whose
142 income, not including certain retirement income, does not exceed \$112,999.99,

143 are enacted in the 2024 regular session of the General Assembly. If each such Act is not so
144 enacted, this Act shall not become effective and shall be automatically repealed on
145 January 1, 2025.

146

SECTION 5.

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