

House Bill 1143 (AS PASSED HOUSE AND SENATE)

By: Representatives Hagan of the 156<sup>th</sup> and Mathis of the 149<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Telfair County ad valorem taxes for county  
2 purposes in an amount equal to the amount by which the current year assessed value of a  
3 homestead exceeds the base year assessed value of such homestead up to a maximum  
4 amount; to provide for definitions; to specify the terms and conditions of the exemption and  
5 the procedures relating thereto; to provide for applicability; to provide for compliance with  
6 constitutional requirements; to provide for a referendum, effective dates, automatic repeal,  
7 mandatory execution of election, and judicial remedies regarding failure to comply; to  
8 provide for related matters; 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 county purposes" means all ad valorem taxes for county  
13 purposes levied by, for, or on behalf of Telfair County, except for any ad valorem taxes  
14 to pay interest on and to retire county bonded indebtedness.

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

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

21 (b) Each resident of Telfair County is granted an exemption on that person's homestead from  
22 Telfair County ad valorem taxes for county purposes in an amount equal to the amount by  
23 which the current year assessed value of that homestead exceeds the base year assessed  
24 value, provided that such exemption shall not exceed \$25,000.00, including any final  
25 determination of value on appeal pursuant to Code Section 48-5-311 of the O.C.G.A., as  
26 amended, of that homestead. This exemption shall not apply to taxes assessed on  
27 improvements to such homestead or additional land that is added to such homestead after  
28 January 1 of the base year. If any real property is removed from such homestead, the base  
29 year assessed value, including any final determination of value on appeal pursuant to Code  
30 Section 48-5-311 of the O.C.G.A., as amended, shall be adjusted to reflect such removal, and  
31 the exemption shall be recalculated accordingly. The value of that property in excess of such  
32 exempted amount shall remain subject to taxation.

33 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
34 section unless such person or person's agent files an application with the tax assessor of  
35 Telfair County, giving such information relative to receiving such exemption as will enable  
36 the tax assessor of Telfair County to make a determination regarding the initial and  
37 continuing eligibility of such person for such exemption. The tax assessor of Telfair County  
38 shall provide application forms for this purpose.

39 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
40 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
41 so long as the person granted the homestead exemption under subsection (b) of this section

42 occupies the residence as a homestead. After a person has filed the proper application as  
43 provided in subsection (c) of this section, it shall not be necessary to make application  
44 thereafter for any year, and the exemption shall continue to be allowed to such person. It  
45 shall be the duty of any person granted the homestead exemption under subsection (b) of this  
46 section to notify the tax assessor of Telfair County in the event that such person for any  
47 reason becomes ineligible for such exemption.

48 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
49 state ad valorem taxes, county or independent school district ad valorem taxes for educational  
50 purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption  
51 granted by subsection (b) of this section shall be in addition to and not in lieu of any other  
52 homestead exemption applicable to Telfair County ad valorem taxes for county purposes.

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

55 **SECTION 2.**

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

59 **SECTION 3.**

60 The election superintendent of Telfair County shall call and conduct an election as provided  
61 in this section for the purpose of submitting this Act to the electors of Telfair County for  
62 approval or rejection. The election superintendent shall conduct that election on the Tuesday  
63 next following the first Monday in November, 2024, and shall issue the call and conduct that  
64 election as provided by general law. The election superintendent shall cause the date and  
65 purpose of the election to be published once a week for two weeks immediately preceding

66 the date thereof in the official organ of Telfair County. The ballot shall have written or  
67 printed thereon the words:

68 " YES Shall the Act be approved which provides a homestead exemption from  
69 Telfair County ad valorem taxes for county purposes in an amount equal to  
70  NO the amount by which the current year assessed value of a homestead  
71 exceeds the base year assessed value, up to a maximum of \$25,000.00,  
72 including any final determination of value on appeal pursuant to Code  
73 Section 48-5-311 of the O.C.G.A., as amended, of such homestead?"

74 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
75 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
76 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
77 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted  
78 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
79 be automatically repealed on the first day of January immediately following that election  
80 date. The expense of such election shall be borne by Telfair County. It shall be the election  
81 superintendent's duty to certify the result thereof to the Secretary of State. The provisions  
82 of this section shall be mandatory upon the election superintendent and are not intended as  
83 directory. If the election superintendent fails or refuses to comply with this section, any  
84 elector of Telfair County may apply for a writ of mandamus to compel the election  
85 superintendent to perform his or her duties under this section. If the court finds that the  
86 election superintendent has not complied with this section, the court shall fashion appropriate  
87 relief requiring the election superintendent to call and conduct such election on the date  
88 required by this section or on the next date authorized for special elections provided for in  
89 Code Section 21-2-540 of the O.C.G.A.

90 **SECTION 4.**

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

93 **SECTION 5.**

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