

House Bill 1248 (AS PASSED HOUSE AND SENATE)

By: Representative Leverett of the 123rd

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Elbert County school district ad valorem taxes for
2 educational purposes for certain senior citizens; to provide for definitions; to specify the
3 terms and conditions of the exemption and the procedures relating thereto; to provide for
4 applicability; to provide for compliance with constitutional requirements; to provide for a
5 referendum, effective dates, automatic repeal, mandatory execution of election, and judicial
6 remedies regarding failure to comply; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

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

10 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
11 educational purposes levied by, for, or on behalf of the Elbert County school district,
12 including, but not limited to, any ad valorem taxes to pay interest on and to retire county
13 school district bonded indebtedness.

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

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- 17 (3) "Senior citizen" means a person who is 65 years of age or older on or before January 1
18 of the year in which application for the exemption under subsection (b) of this section is
19 made and the fair market value of whose homestead is equal to or less than \$250,000.00.
- 20 (b) Each resident of the Elbert County school district who is a senior citizen is granted an
21 exemption on that person's homestead from Elbert County school district ad valorem taxes
22 for educational purposes in the amount of \$25,000.00 of the assessed value of that
23 homestead. The value of that property in excess of such exempted amount shall remain
24 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 Elbert County, giving such person's age, and such additional information relative to
28 receiving such exemption as will enable the tax commissioner of Elbert County to make a
29 determination regarding the initial and continuing eligibility of such person for such
30 exemption. The tax commissioner of Elbert County shall provide application forms for this
31 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 so 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 Elbert County in the event that such person for any
40 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 ad valorem taxes for county purposes, municipal ad valorem
43 taxes for municipal purposes, or independent school district ad valorem taxes for educational

44 purposes. Excepting the base year homestead exemption for senior citizens, the homestead
 45 exemption granted by subsection (b) of this section shall be in lieu of and not in addition to
 46 any other homestead exemption applicable to Elbert County school district ad valorem taxes
 47 for educational purposes.

48 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
 49 beginning on or after January 1, 2025, through the tax year ending on December 31, 2028.

50 **SECTION 2.**

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

54 **SECTION 3.**

55 The election superintendent of Elbert County shall call and conduct an election as provided
 56 in this section for the purpose of submitting this Act to the electors of the Elbert County
 57 school district for approval or rejection. The election superintendent shall conduct that
 58 election on no later than the Tuesday next following the first Monday in November, 2024,
 59 and shall issue the call and conduct that election as provided by general law. The election
 60 superintendent shall cause the date and purpose of the election to be published once a week
 61 for two weeks immediately preceding the date thereof in the official organ of Elbert County.
 62 The ballot shall have written or printed thereon the words:

63 "() YES Shall the Act be approved which provides a homestead exemption from
 64 () NO Elbert County school district ad valorem taxes for educational purposes in
 65 the amount of \$25,000.00 of the assessed value of the homestead for
 residents of that school district who are 65 years of age or older and whose

66 homestead fair market value does not exceed \$250,000.00, provided that
67 such exemption shall sunset at the end of 2028?"

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

84 **SECTION 4.**

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

87 **SECTION 5.**

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