

House Bill 1250 (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 in an amount equal to the amount by which
3 the current year assessed value of a homestead exceeds the base year assessed value of such
4 homestead; to provide for definitions; to specify the terms and conditions of the exemption
5 and the procedures relating thereto; to provide for applicability and eligibility; to provide for
6 compliance with constitutional requirements; to provide for a referendum, effective dates,
7 automatic repeal, mandatory execution of election, and judicial remedies regarding failure
8 to comply; 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 educational purposes" means all ad valorem taxes for
13 educational purposes levied by, for, or on behalf of the Elbert County school district,
14 including, but not limited to, any ad valorem taxes to pay interest on and to retire county
15 school district bonded indebtedness.

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

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

22 (4) "Senior citizen" means a person who is 65 years of age or older on or before January 1
23 of the year in which application for the exemption under subsection (b) of this section is
24 made.

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

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

43 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
44 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
45 so long as the person granted the homestead exemption under subsection (b) of this section
46 occupies the residence as a homestead. After a person has filed the proper application as
47 provided in subsection (c) of this section, it shall not be necessary to make application
48 thereafter for any year, and the exemption shall continue to be allowed to such person. It
49 shall be the duty of any person granted the homestead exemption under subsection (b) of this
50 section to notify the tax commissioner of Elbert County in the event that such person for any
51 reason becomes ineligible for such exemption.

52 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
53 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
54 taxes for municipal purposes, or independent school district ad valorem taxes for educational
55 purposes. The homestead exemption granted by subsection (b) of this section shall be in lieu
56 of and not in addition to any other homestead exemption applicable to Elbert County school
57 district ad valorem taxes for educational purposes.

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

60 **SECTION 2.**

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

64 **SECTION 3.**

65 The election superintendent of Elbert County shall call and conduct an election as provided
66 in this section for the purpose of submitting this Act to the electors of the Elbert County
67 school district for approval or rejection. The election superintendent shall conduct that

68 election no later than the Tuesday next following the first Monday in November, 2024, and
 69 shall issue the call and conduct that election as provided by general law. The election
 70 superintendent shall cause the date and purpose of the election to be published once a week
 71 for two weeks immediately preceding the date thereof in the official organ of Elbert County.
 72 The ballot shall have written or printed thereon the words:

73 " YES Shall the Act be approved which provides a homestead exemption from
 74 NO Elbert County school district ad valorem taxes for educational purposes for
 75 senior citizens age 65 and older in an amount equal to the amount by which
 76 the current year assessed value of a homestead exceeds the base year
 77 assessed value, including any final determination of value on appeal
 78 pursuant to Code Section 48-5-311 of the O.C.G.A., as amended, of such
 79 homestead, provided that such exemption shall sunset at the end of 2028?"

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

94 the date required by this section or on the next date authorized for special elections provided
95 for in Code Section 21-2-540 of the O.C.G.A.

96 **SECTION 4.**

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

99 **SECTION 5.**

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