House Bill 865 (AS PASSED HOUSE AND SENATE) By: Representatives Camp of the 135th and Knight of the 134th

A BILL TO BE ENTITLED AN ACT

To amend an Act entitled an Act to provide a homestead exemption from Lamar County 1 2 school district ad valorem taxes for educational purposes in the amount of \$7,000.00 of the 3 assessed value of the homestead after a specified five-year phase-in period for residents of 4 that school district who are 70 years of age or older, approved April 24, 2013 5 (Ga. L. 2013, p. 3702), so as to increase such homestead exemption; to provide for compliance with constitutional requirements; to provide for a referendum, effective dates, 6 7 and automatic repeal, mandatory execution of election, and judicial remedies regarding 8 failure to comply; to repeal conflicting laws; and for other purposes.

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BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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SECTION 1.

An Act to provide a homestead exemption from Lamar County school district ad valorem taxes for educational purposes in the amount of \$7,000.00 of the assessed value of the homestead after a specified five-year phase-in period for residents of that school district who are 70 years of age or older, approved April 24, 2013 (Ga. L. 2013, p. 3702), is amended by revising subsection (b) of Section 1 as follows:

- 16 "(b)(1) Each resident of the Lamar County school district who is a senior citizen is
 17 granted an exemption on that person's homestead from Lamar County school district ad
 18 valorem taxes for educational purposes as follows:
- (A) For the taxable year beginning on or after January 1, 2025, and prior to
 January 1, 2026, in the amount of \$8,000.00 of the assessed value of that homestead;
 (B) For the taxable year beginning on or after January 1, 2026, and prior to
 January 1, 2027, in the amount of \$9,000.00 of the assessed value of that homestead;
 and
- (C) For all taxable years on or after January 1, 2027, in the amount of \$10,000.00 of
 the assessed value of that homestead.

26 (2) The value of that property in excess of such exempted amount shall remain subject
27 to taxation."

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SECTION 2.

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

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SECTION 3.

33 The election superintendent of Lamar County shall call and conduct an election as provided 34 in this section for the purpose of submitting this Act to the electors of the Lamar County 35 School District for approval or rejection. The election superintendent shall conduct that 36 election on the Tuesday next following the first Monday in November, 2024, and shall issue the call and conduct such election as provided by general law. The election superintendent 37 38 shall cause the date and purpose of the election to be published once a week for two weeks 39 immediately preceding the date thereof in the official organ of Lamar County. The ballot 40 shall have written or printed thereon the words:

41 "() YES Shall the Act be approved which increases the homestead exemption from
42 () NO Lamar County School District ad valorem taxes for educational purposes
43 granted to certain residents of that school district who are 70 years of age
44 or over to \$10,000.00 of the assessed value of the homestead after a
45 specified three-year phase-in period?"

46 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring 47 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on 48 such question are for approval of the Act, Section 1 of this Act shall become of full force and 49 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted 50 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall 51 be automatically repealed on the first day of July immediately following that election date. 52 The expense of such election shall be borne by Lamar County. It shall be the election 53 superintendent's duty to certify the result thereof to the Secretary of State. The provisions 54 of this section shall be mandatory upon the election superintendent and are not intended as directory. If the election superintendent fails or refuses to comply with this section, any 55 elector of the Lamar County school district may apply for a writ of mandamus to compel the 56 57 election superintendent to perform his or her duties under this section. If the court finds that 58 the election superintendent has not complied with this section, the court shall fashion 59 appropriate relief requiring the election superintendent to call and conduct such election on 60 the date required by this section or on the next date authorized for special elections provided 61 for in Code Section 21-2-540 of the O.C.G.A.

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SECTION 4.

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

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SECTION 5.

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