

House Bill 29 (AS PASSED HOUSE AND SENATE)

By: Representative Cannon of the 172nd

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Colquitt County school district ad valorem taxes
2 for educational purposes in the amount of \$10,000.00 of the assessed value of the homestead
3 for residents of that school district; to provide for definitions; to specify the terms and
4 conditions of the exemption and the procedures relating thereto; to provide for applicability;
5 to provide for compliance with constitutional requirements; to provide for a referendum,
6 effective dates, automatic repeal, mandatory execution of election, and judicial remedies
7 regarding failure to comply; to provide for related matters; to repeal conflicting laws; and for
8 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 Colquitt County school district,
14 except for any ad valorem taxes to pay interest on and to retire county school district
15 bonded indebtedness.

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

19 (b) Each resident of the Colquitt County school district is granted an exemption on such
20 person's homestead from Colquitt County school district ad valorem taxes for educational
21 purposes in the amount of \$10,000.00 of the assessed value of such homestead. The value
22 of that property in excess of such exempted amount shall remain subject to taxation.

23 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
24 section unless such person or person's agent files an application with the tax commissioner
25 of Colquitt County, giving such information relative to receiving such exemption as will
26 enable the tax commissioner of Colquitt County to make a determination regarding the initial
27 and continuing eligibility of such person for such exemption. The tax commissioner of
28 Colquitt County shall provide application forms for this purpose.

29 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
30 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
31 so long as the person granted the homestead exemption under subsection (b) of this section
32 occupies such residence as a homestead. After a person has filed the proper application as
33 provided in subsection (c) of this section, it shall not be necessary to make application
34 thereafter for any year, and such exemption shall continue to be allowed to such person. It
35 shall be the duty of any person granted the homestead exemption under subsection (b) of this
36 section to notify the tax commissioner of Colquitt County in the event that such person for
37 any reason becomes ineligible for such exemption.

38 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
39 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
40 taxes for municipal purposes, or independent school district ad valorem taxes for educational
41 purposes. The homestead exemption granted by subsection (b) of this section shall be in lieu
42 of and not in addition to the homestead exemption provided in Code Section 48-5-44, but

43 shall be in addition to any other homestead exemption applicable to Colquitt County school
44 district ad valorem taxes for educational purposes.

45 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
46 beginning on or after January 1, 2027.

47 **SECTION 2.**

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

51 **SECTION 3.**

52 The election superintendent of Colquitt County shall call and conduct an election as provided
53 in this section for the purpose of submitting this Act to the electors of the Colquitt County
54 school district for approval or rejection. The election superintendent shall conduct that
55 election on the date of the general primary in 2026 and shall issue the call and conduct that
56 election as provided by general law. The election superintendent shall cause the date and
57 purpose of the election to be published once a week for two weeks immediately preceding
58 the date thereof in the official organ of Colquitt County. The ballot shall have written or
59 printed thereon the words:

60 "() YES Shall the Act be approved which provides a homestead exemption from
61 Colquitt County school district ad valorem taxes for educational purposes
62 () NO in the amount of \$10,000.00 of the assessed value of the homestead for
63 residents of that school district?"

64 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
65 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
66 such question are for approval of the Act, Section 1 of this Act shall become of full force and
67 effect on January 1, 2027. If the Act is not so approved or if the election is not conducted

68 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
69 be automatically repealed on the 365th calendar day following the election date provided for
70 in this section. The expense of such election shall be borne by Colquitt County. It shall be
71 the election superintendent's duty to certify the result thereof to the Secretary of State. The
72 provisions of this section shall be mandatory upon the election superintendent and are not
73 intended as directory. If the election superintendent fails or refuses to comply with this
74 section, any elector of the Colquitt County school district may apply for a writ of mandamus
75 to compel the election superintendent to perform his or her duties under this section. If the
76 court finds that the election superintendent has not complied with this section, the court shall
77 fashion appropriate relief requiring the election superintendent to call and conduct such
78 election on the date required by this section or on the next date authorized for special
79 elections provided for in Code Section 21-2-540 of the O.C.G.A.

80

SECTION 4.

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

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SECTION 5.

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