

House Bill 698 (AS PASSED HOUSE AND SENATE)

By: Representatives Tarvin of the 2nd and Cameron of the 1st

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Walker County school district ad valorem taxes for
2 educational purposes in the amount of \$50,000.00 of the assessed value of the homestead for
3 residents of such school district who are 70 years of age or older; to provide a homestead
4 exemption from Walker County school district ad valorem taxes for educational purposes in
5 the amount of the full assessed value of the homestead for residents of such school district
6 who have lived in such district for five years or more and who are 75 years of age or older;
7 to provide for definitions; to specify the terms and conditions of the exemption and the
8 procedures relating thereto; to provide for applicability; to provide for compliance with
9 constitutional requirements; to provide for a referendum, effective dates, automatic repeal,
10 mandatory execution of election, and judicial remedies regarding failure to comply; to
11 provide for related matters; to repeal conflicting laws; and for other purposes.

12 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

13 **SECTION 1.**

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

15 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
16 educational purposes levied by, for, or on behalf of the Walker County school district,

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17 including, but not limited to, any ad valorem taxes to pay interest on and to retire county
18 school district bonded indebtedness.

19 (2) "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 (b)(1) Each resident of the Walker County school district who is at least 70 years of age
23 but less than 75 years of age on or before January 1 of the year in which the application
24 for exemption under this Act is made or any year subsequent to the making of such
25 application is granted an exemption on such person's homestead from Walker County
26 school district ad valorem taxes for educational purposes in the amount of \$50,000.00 of
27 the assessed value of such homestead. The value of that property in excess of such
28 exempted amount shall remain subject to taxation. The unremarried surviving spouse of
29 the person who has been granted the exemption provided for in this paragraph shall
30 continue to receive the exemption provided under this Act, provided that the unremarried
31 surviving spouse is 67 years of age or older and continues to occupy the home as a
32 residence and homestead.

33 (2) Each resident of the Walker County school district who has lived in such district for
34 five years or more and who is 75 years of age or older on or before January 1 of the year
35 in which the application for exemption under this Act is made or any year subsequent to
36 the making of such application is granted an exemption on such person's homestead from
37 Walker County school district ad valorem taxes for educational purposes in the amount
38 of the full assessed value of that homestead. The unremarried surviving spouse of the
39 person who has been granted the exemption provided for in this paragraph shall continue
40 to receive the exemption provided under this Act, provided that the unremarried surviving
41 spouse is 70 years of age or older and continues to occupy the home as a residence and
42 homestead.

43 (c) A person shall not receive the homestead exemptions granted by subsection (b) of this
44 section unless such person or person's agent files an application with the tax commissioner
45 of Walker County, giving such person's age and such additional information relative to
46 receiving such exemption as will enable the tax commissioner of Walker County to make a
47 determination regarding the initial and continuing eligibility of such person for such
48 exemption. The tax commissioner of Walker County shall provide application forms for this
49 purpose.

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

59 (e) The exemptions granted by subsection (b) of this section shall not apply to or affect any
60 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
61 taxes for municipal purposes, or independent school district ad valorem taxes for educational
62 purposes. The homestead exemptions granted by subsection (b) of this section shall be in
63 lieu of and not in addition to any other homestead exemption applicable to Walker County
64 school district ad valorem taxes for educational purposes.

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

67 **SECTION 2.**

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

71 **SECTION 3.**

72 The election superintendent of Walker County shall call and conduct an election as provided
 73 in this section for the purpose of submitting this Act to the electors of the Walker County
 74 school district for approval or rejection. The election superintendent shall conduct that
 75 election on the Tuesday after the first Monday in November, 2026, and shall issue the call
 76 and conduct that election as provided by general law. The election superintendent shall
 77 cause the date and purpose of the election to be published once a week for two weeks
 78 immediately preceding the date thereof in the official organ of Walker County. The ballot
 79 shall have written or printed thereon the words:

80 "() YES Shall the Act be approved which provides a homestead exemption from
 81 Walker County school district ad valorem taxes for educational purposes in
 82 () NO the amount of \$50,000.00 of the assessed value of the homestead for
 83 residents of such school district who are 70 years of age or older and which
 84 provides a homestead exemption from Walker County school district ad
 85 valorem taxes for educational purposes in the amount of the full assessed
 86 value of the homestead for residents of such school district who have lived
 87 in such district for five years or more and who are 75 years of age or older?"

88 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 89 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 90 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 91 effect on January 1, 2027. If the Act is not so approved or if the election is not conducted
 92 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall

93 be automatically repealed on the 365th calendar day following the election date provided for
94 in this section. The expense of such election shall be borne by Walker County. It shall be the
95 election superintendent's duty to certify the result thereof to the Secretary of State. The
96 provisions of this section shall be mandatory upon the election superintendent and are not
97 intended as directory. If the election superintendent fails or refuses to comply with this
98 section, any elector of the Walker County school district may apply for a writ of mandamus
99 to compel the election superintendent to perform his or her duties under this section. If the
100 court finds that the election superintendent has not complied with this section, the court shall
101 fashion appropriate relief requiring the election superintendent to call and conduct such
102 election on the date required by this section or on the next date authorized for special
103 elections provided for in Code Section 21-2-540 of the O.C.G.A.

104 **SECTION 4.**

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

107 **SECTION 5.**

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