

House Bill 758 (AS PASSED HOUSE AND SENATE)

By: Representatives Mathiak of the 82nd and Camp of the 135th

A BILL TO BE ENTITLED

AN ACT

1 To provide a homestead exemption from Spalding County school district ad valorem taxes
2 for educational purposes in a graduated amount on the assessed value of the homestead for
3 residents of that school district who are 65 years of age or older and based upon their income,
4 excluding certain retirement income; to provide that such exemption shall be in the full
5 amount of the assessed value of the homestead for residents of that school district who are
6 65 years of age or older and whose income, excluding certain retirement income, does not
7 exceed \$25,000.00, in the amount of half of the assessed value of the homestead for residents
8 of that school district who are 65 years of age or older and whose income, excluding certain
9 retirement income, is between \$25,000.00 and \$53,00.00, and in the amount of 25 percent
10 of the assessed value of the homestead for residents of that school district who are 65 years
11 of age or older and whose income, excluding certain retirement income, exceeds \$53,00.00;
12 to provide for definitions; to specify the terms and conditions of the exemption and the
13 procedures relating thereto; to provide for applicability; to provide for compliance with
14 constitutional requirements; to provide for a referendum, effective dates, automatic repeal,
15 mandatory execution of election, and judicial remedies regarding failure to comply; to
16 provide for related matters; to repeal conflicting laws; and for other purposes.

17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

H. B. 758

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SECTION 1.

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

(1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for educational purposes levied by, for, or on behalf of the Spalding County school district, except for any ad valorem taxes to pay interest on and to retire county school district bonded indebtedness.

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

(3) "Income" means gross income from all sources determined pursuant to Chapter 7 of Title 48 of the O.C.G.A., as amended, for state income tax purposes, except income shall not include income received as retirement, survivor, or disability benefits under the federal Social Security Act or under any other public or private retirement, disability, or pension system, except such income which is in excess of the maximum amount authorized to be paid to an individual and such individual's spouse under the federal Social Security Act. Income from such sources in excess of such maximum amount shall be included as income for the purposes of this Act.

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

(b) Each resident of the Spalding County school district who is a senior citizen is granted an exemption on such person's homestead from Spalding County school district ad valorem taxes for educational purposes in:

(1) The full amount of the assessed value of such homestead. The exemption under this paragraph shall only be granted if such person's income, together with the income of the spouse who also occupies and resides at such homestead, does not exceed \$25,000.00 for

the immediately preceding year. The value of that property in excess of such exempted amount shall remain subject to taxation.

(2) The amount of half of the assessed value of such homestead. The exemption under this paragraph shall only be granted if such person's income, together with the income of the spouse who also occupies and resides at such homestead, exceeds \$25,000.00 and does not exceed \$53,000.00 for the immediately preceding year. The value of that property in excess of such exempted amount shall remain subject to taxation.

(3) The amount of 25 percent of the assessed value of such homestead. The exemption under this subsection shall only be granted if such person's income, together with the income of the spouse who also occupies and resides at such homestead, exceeds \$53,000.00 for the immediately preceding year. The value of that property in excess of such exempted amount shall remain subject to taxation.

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

(d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year so long as the person granted the homestead exemption under subsection (b) of this section occupies the residence as a homestead. After such person has filed the proper application as provided in subsection (c) of this section, it shall not be necessary to make application thereafter for any year, and such exemption shall continue to be allowed to such person. It shall be the duty of any such person granted the homestead exemption under subsection (b)

of this section to notify the tax commissioner of Spalding County in the event that such person for any reason becomes ineligible for such exemption.

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

(f) The exemption granted by subsection (b) of this section shall apply to all taxable years beginning on or after January 1, 2026.

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.

SECTION 3.

The election superintendent of Spalding County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Spalding County school district for approval or rejection. The election superintendent shall conduct that election on Tuesday following the first Monday in November of 2025 and shall issue the call and conduct that election as provided by general law. The election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Spalding County. The ballot shall have written or printed thereon the words:

93 "() YES Shall the Act be approved which provides residents of the Spalding County
94 school district who are 65 years of age or older a homestead exemption

95 () NO from ad valorem taxes for educational purposes in the amount of:

96 (1) One hundred percent of the assessed value of the homestead if the
97 owner's income, not including certain retirement income, does not
98 exceed \$25,000.00;

99 (2) Fifty percent of the assessed value of the homestead if the owner's
100 income, not including certain retirement income, is between \$25,000.00
101 and \$53,000.00; and

102 (3) Twenty-five percent of the assessed value of the homestead if the
 owner's income, not including certain retirement income, exceeds
 \$53,000.00?"

103 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
104 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
105 such question are for approval of the Act, Section 1 of this Act shall become of full force and
106 effect on January 1, 2026. If the Act is not so approved or if the election is not conducted as
107 provided in this section, Section 1 of this Act shall not become effective, and this Act shall
108 be automatically repealed on the 365th calendar day following the election date provided for
109 in this section. The expense of such election shall be borne by Spalding County. It shall be
110 the election superintendent's duty to certify the result thereof to the Secretary of State. The
111 provisions of this section shall be mandatory upon the election superintendent and are not
112 intended as directory. If the election superintendent fails or refuses to comply with this
113 section, any elector of the Spalding County school district may apply for a writ of mandamus
114 to compel the election superintendent to perform his or her duties under this section. If the
115 court finds that the election superintendent has not complied with this section, the court shall
116 fashion appropriate relief requiring the election superintendent to call and conduct such

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

119 **SECTION 4.**

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

122 **SECTION 5.**

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