

House Bill 806 (AS PASSED HOUSE AND SENATE)

By: Representative Rhodes of the 124th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Oglethorpe County school district ad valorem taxes
2 for educational purposes in an amount equal to the amount by which the current year
3 assessed value of a homestead exceeds the base year assessed value of such homestead; to
4 provide for definitions; to specify the terms and conditions of the exemption and the
5 procedures relating thereto; to provide for applicability; to provide for compliance with
6 constitutional requirements; to provide for a referendum, effective dates, automatic repeal,
7 mandatory execution of election, and judicial remedies regarding failure to comply; to
8 provide for related matters; 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 Oglethorpe 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) "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 one-half contiguous acres of homestead property.

22 (4) "Senior citizen" means a person who is 67 years of age or older on or before
23 January 1 of the year in which application for the exemption under subsection (c) of this
24 section is made.

25 (b) Each resident of the Oglethorpe County school district who is a senior citizen is granted
26 an exemption on such person's homestead from Oglethorpe County school district ad valorem
27 taxes for educational purposes in an amount equal to the amount by which the current year
28 assessed value of such 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 such homestead. This exemption shall not apply to taxes assessed on
31 improvements to such homestead or additional land that is added to such homestead after
32 January 1 of the base year. If any real property is removed from such homestead, the base
33 year assessed value, including any final determination of value on appeal pursuant to Code
34 Section 48-5-311 of the O.C.G.A., as amended, shall be adjusted to reflect such removal, and
35 the exemption shall be recalculated accordingly. The value of that property in excess of such
36 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 Oglethorpe County, giving such information relative to receiving such exemption as will
40 enable the tax commissioner of Oglethorpe County to make a determination regarding the
41 initial and continuing eligibility of such person for such exemption. The tax commissioner
42 of Oglethorpe 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 such 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 such exemption shall continue to be allowed to such person. It
49 shall be the duty of any such person granted the homestead exemption under subsection (b)
50 of this section to notify the tax commissioner of Oglethorpe County in the event that such
51 person for any 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 Oglethorpe County
57 school 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, 2026.

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

68 shall conduct that election no later than the Tuesday next following the first Monday in
69 November, 2025, and shall issue the call and conduct that election as provided by general
70 law. The election superintendent shall cause the date and purpose of the election to be
71 published once a week for two weeks immediately preceding the date thereof in the official
72 organ of Oglethorpe County. The ballot shall have written or printed thereon the words:

73 "() YES Shall the Act be approved which provides a homestead exemption from
74 Oglethorpe County school district ad valorem taxes for educational
75 () NO purposes to persons 67 years of age or older in an amount equal to the
76 amount by which the current year assessed value of a homestead exceeds
77 the base year assessed value, including any final determination of value on
78 appeal pursuant to Code Section 48-5-311 of the O.C.G.A., as amended, of
79 such homestead?"

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, 2026. 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 365th calendar day following the election date provided for
86 in this section. The expense of such election shall be borne by Oglethorpe County. It shall
87 be the election superintendent's duty to certify the result thereof to the Secretary of State.
88 The provisions of this section shall be mandatory upon the election superintendent and are
89 not intended as directory. If the election superintendent fails or refuses to comply with this
90 section, any elector of the Oglethorpe County school district may apply for a writ of
91 mandamus to compel the election superintendent to perform his or her duties under this
92 section. If the court finds that the election superintendent has not complied with this section,
93 the court shall fashion appropriate relief requiring the election superintendent to call and

94 conduct such election on the date required by this section or on the next date authorized for
95 special elections provided 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.