

House Bill 836 (AS PASSED HOUSE AND SENATE)

By: Representatives Smith of the 70th, Bonner of the 73rd, Jenkins of the 136th, Glaize of the 67th, and Dawson of the 65th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing a homestead exemption from Coweta County School District ad
2 valorem taxes for educational purposes in the amount of \$40,000.00 for residents of that
3 school district who are 65 years of age but less than 71 years of age, \$60,000.00 for residents
4 of that school district who are 71 years of age but less than 75 years of age, and \$80,000.00
5 for residents of that school district who are 75 years of age or older, approved
6 January 17, 2002 (Ga. L. 2002, p. 3501), as amended, particularly by an Act approved
7 May 7, 2019 (Ga. L. 2019, p. 4204), so as to raise the exemption amounts; to specify the
8 terms and conditions of the exemption and the procedures relating thereto; to provide for
9 applicability; to provide for compliance with constitutional requirements; to provide for a
10 referendum, effective dates, automatic repeal, mandatory execution of election, and judicial
11 remedies regarding failure to comply; to provide for related matters; to repeal conflicting
12 laws; and for other purposes.

13 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

14 **SECTION 1.**

15 An Act providing a homestead exemption from Coweta County School District ad valorem
16 taxes for educational purposes in the amount of \$40,000.00 for residents of that school

district who are 65 years of age but less than 71 years of age, \$60,000.00 for residents of that school district who are 71 years of age but less than 75 years of age, and \$80,000.00 for residents of that school district who are 75 years of age or older, approved January 17, 2002 (Ga. L. 2002, p. 3501), as amended, particularly by an Act approved May 7, 2019 (Ga. L. 2019, p. 4204), is amended by revising Section 2 as follows:

"SECTION 2.

(a) Each resident of the Coweta County School District who is at least 65 years of age but less than 71 years of age on or before January 1 of the year in which application for exemption under this Act is made or any year subsequent to the making of such application is granted an exemption on that person's homestead from all Coweta County School District ad valorem taxes for educational purposes in the amount of \$75,000.00 of the assessed value of that person's homestead.

(b) Each resident of the Coweta County School District who is 71 years of age but less than 75 years of age on or before January 1 of the year in which application for exemption under this Act is made or any year subsequent to the making of such application is granted an exemption on that person's homestead from all Coweta County School District ad valorem taxes for educational purposes in the amount of \$100,000.00 of the assessed value of that person's homestead.

(c) Each resident of the Coweta County School District who is 75 years of age or older on or before January 1 of the year in which application for exemption under this Act is made or any year subsequent to the making of such application is granted an exemption on that person's homestead from Coweta County School District ad valorem taxes for educational purposes in full the amount of the assessed value of that person's homestead.

(d) A person shall not receive the homestead exemption granted by this Act unless such person or person's agent files an affidavit with the tax commissioner of Coweta County giving the person's age and such additional information relative to receiving such

43 exemption as will enable the tax commissioner to make a determination as to whether such
44 person is entitled to such exemption. The tax commissioner shall provide affidavit forms
45 for this purpose and shall require such information as may be necessary to determine the
46 initial and continuing eligibility of such person for the exemption.

47 (e) The value of the homestead in excess of the exempted amount shall remain subject to
48 taxation."

49 SECTION 2.

50 In accordance with the requirements of Article VII, Section II, Paragraph II(a)(1) of the
51 Constitution of the State of Georgia, this Act shall not become law unless it receives the
52 requisite two-thirds' majority vote in both the Senate and the House of Representatives.

53 SECTION 3.

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

62 "() YES Shall the Act be approved which raises the homestead exemption from
63 Coweta County School District ad valorem taxes for educational purposes
64 () NO from \$60,000.00 to \$75,000.00 of the assessed value for residents of that
65 school district who are 65 years of age but less than 71 years of age,
66 from \$85,000.00 to \$100,000.00 of the assessed value for residents of that
67 school district who are 71 years of age but less than 75 years of age, and
68 from \$115,000.00 of the assessed value to a full exemption from all ad
69 valorem taxes for educational purposes for residents of that school district
70 who are 75 years of age or older?"

71 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
72 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
73 such question are for approval of the Act, Section 1 of this Act shall become of full force and
74 effect on January 1, 2026. If the Act is not so approved or if the election is not conducted
75 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
76 be automatically repealed on the 365th calendar day following the election date provided for
77 in this section. The expense of such election shall be borne by Coweta County. It shall be
78 the election superintendent's duty to certify the result thereof to the Secretary of State. The
79 provisions of this section shall be mandatory upon the election superintendent and are not
80 intended as directory. If the election superintendent fails or refuses to comply with this
81 section, any elector of the Coweta County school district may apply for a writ of mandamus
82 to compel the election superintendent to perform his or her duties under this section. If the
83 court finds that the election superintendent has not complied with this section, the court shall
84 fashion appropriate relief requiring the election superintendent to call and conduct such
85 election on the date required by this section or on the next date authorized for special
86 elections provided for in Code Section 21-2-540 of the O.C.G.A.

87 **SECTION 4.**

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

90 **SECTION 5.**

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