

House Bill 844 (AS PASSED HOUSE AND SENATE)

By: Representatives Carpenter of the 4th, Ridley of the 6th, and Tarvin of the 2nd

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act providing a homestead exemption from Whitfield County School District
2 ad valorem taxes for educational purposes in the amount of \$150,000.00 of the assessed
3 value of the homestead for certain residents of that school district who are 70 years of age
4 or over, approved June 3, 2003 (Ga. L. 2003, p. 4538), as amended, particularly by an Act
5 approved May 3, 2023 (Ga. L. 2023, p. 4354), so as to revise the exemption amount; to
6 specify the terms and conditions of the exemption; to provide for applicability; to provide for
7 compliance with constitutional requirements; to provide for a referendum, effective dates,
8 automatic repeal, mandatory execution of election, and judicial remedies regarding failure
9 to comply; to repeal conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 An Act providing a homestead exemption from Whitfield County School District ad valorem
13 taxes for educational purposes in the amount of \$150,000.00 of the assessed value of the
14 homestead for certain residents of that school district who are 70 years of age or over,
15 approved June 3, 2003 (Ga. L. 2003, p. 4538), as amended, particularly by an Act approved

H. B. 844

- 1 -

May 3, 2023 (Ga. L. 2023, p. 4354), is amended by revising subsection (a) of Section 2 as follows:

"(a) For taxable years beginning on or after January 1, 2026, each resident of the Whitfield County School District who is a senior citizen is granted an exemption on that person's homestead from all Whitfield County School District ad valorem taxes for educational purposes in the amount of \$325,000.00 of the appraised value of that homestead. The value of that property in excess of such exempted amount shall remain subject to taxation."

SECTION 2.

Said Act is further amended by revising Section 6 as follows:

"SECTION 6.

The exemption granted by this Act shall apply to taxable years beginning on or after January 1, 2026."

SECTION 3.

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 4.

The election superintendent of Whitfield County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Whitfield County School District for approval or rejection. The election superintendent shall conduct that election on the Tuesday following the first Monday in November, 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

39 immediately preceding the date thereof in the official organ of Whitfield County. The ballot
40 shall have written or printed thereon the words:

41 "() YES Shall the Act be approved which revises the homestead exemption from
42 Whitfield County School District ad valorem taxes for educational purposes
43 () NO from \$250,000.00 of the assessed value to \$325,000.00 of the appraised
44 value of the homestead for residents of that school district who are 70 years
45 of age or older?"

46 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
47 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
48 such question are for approval of the Act, Sections 1 and 2 of this Act shall become of full
49 force and effect on January 1, 2026. If this Act is not so approved or if the election is not
50 conducted as provided in this section, Sections 1 and 2 of this Act shall not become effective,
51 and this Act shall be automatically repealed on the 365th calendar day immediately following
52 that election date. The expense of such election shall be borne by Whitfield County. It shall
53 be the election superintendent's duty to certify the result thereof to the Secretary of State.
54 The provisions of this section shall be mandatory upon the election superintendent and are
55 not intended as directory. If the election superintendent fails or refuses to comply with this
56 section, any elector of the Whitfield County School District may apply for a writ of
57 mandamus to compel the election superintendent to perform his or her duties under this
58 section. If the court finds that the election superintendent has not complied with this section,
59 the court shall fashion appropriate relief requiring the election superintendent to call and
60 conduct such election on the date required by this section or on the next date authorized for
61 special elections provided for in Code Section 21-2-540 of the O.C.G.A.

62 **SECTION 5.**

63 Except as otherwise provided in Section 4 of this Act, this Act shall become effective upon
64 its approval by the Governor or upon its becoming law without such approval.

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SECTION 6.

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