

House Bill 848 (AS PASSED HOUSE AND SENATE)

By: Representative Kelley of the 16th

A BILL TO BE ENTITLED

AN ACT

1 To provide a homestead exemption from Polk County school district ad valorem taxes for
2 educational purposes in the amount of the greater of 50 percent or \$60,000.00 of the assessed
3 value of the homestead for residents of that school district who are 65 years of age or older,
4 in the amount of the greater of 75 percent or \$80,000.00 of the assessed value of the
5 homestead for residents of that school district who are 70 years of age or older, and in the
6 amount of the full assessed value of the homestead for residents of that school district who
7 are 77 years of age or older, all with a temporary cap on the annual aggregate exemption
8 amount; to provide for definitions; to specify the terms and conditions of the exemption and
9 the procedures relating thereto; to provide for applicability; to provide for compliance with
10 constitutional requirements; to provide for a referendum, effective dates, automatic repeal,
11 mandatory execution of election, and judicial remedies regarding failure to comply; to
12 provide for related matters; to repeal conflicting laws; and for other purposes.

13 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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 Polk County school district, including, but not limited to, 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.

(b)(1) Each resident of the Polk County school district who is at least 65 years of age but not yet 70 years of age on January 1 of the year in which application for the exemption is made is granted an exemption on that person's homestead from Polk County school district ad valorem taxes for educational purposes in the amount of the greater of 50 percent or \$60,000.00 of the assessed value of that homestead. The value of that property in excess of such exempted amount shall remain subject to taxation.

(2) Each resident of the Polk County school district who is at least 70 years of age but not yet 77 years of age on January 1 of the year in which application for the exemption is made is granted an exemption on that person's homestead from Polk County school district ad valorem taxes for educational purposes in the amount of the greater of 75 percent or \$80,000.00 of the assessed value of that homestead. The value of that property in excess of such exempted amount shall remain subject to taxation.

(3) Each resident of the Polk County school district who is at least 77 years of age or older on January 1 of the year in which application for the exemption is made is granted an exemption on that person's homestead from Polk County school district ad valorem taxes for educational purposes in the amount of the full assessed value of that homestead that does not exceed \$500,000.00 appraised fair market value. The value of that property in excess of such exempted amount shall remain subject to taxation.

(4) In calendar year 2026, the maximum amount of homestead exemptions granted under this Act shall not exceed \$150 million in the aggregate annually. Upon the closing of the books for the filing of homestead exemptions for such taxable year, the Polk County governing authority or its designee shall calculate the aggregate amount of homestead exemptions claimed under this Act for such taxable year. If such total is equal to or less than \$150 million in the aggregate for that taxable year, then each senior citizen claiming a homestead exemption under this Act shall receive the full value of such exemption. If the total exceeds \$150 million in the aggregate for that taxable year, the governing authority or its designee shall calculate the amount by which the total exceeds \$150 million and shall reduce the amount of homestead exemptions claimed by such senior citizens in an amount equal to such difference so that the total amount of homestead exemptions being claimed under this Act for such taxable year shall equal \$150 million. Such reduction shall be applied on proportionate basis.

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

(d) The exemptions shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A., as amended. The exemptions shall be automatically renewed from year to year so long as the person granted a 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 a homestead exemption under subsection (b) of

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

(e) The exemptions 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 exemptions granted by subsection (b) of this section shall be in addition to and not in lieu of any other homestead exemption applicable to Polk County school district ad valorem taxes for educational purposes.

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 Polk County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Polk County school district for approval or rejection. The election superintendent shall conduct that election on the Tuesday after 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 Polk County. The ballot shall have written or printed thereon the words:

"() YES Shall the Act be approved which provides a homestead exemption from Polk County school district ad valorem taxes for educational purposes in the amount of the greater of 50 percent or \$60,000.00 of the assessed value of
() NO the homestead for residents of that school district who are at least 65 years

of age, in the amount of the greater of 75 percent or \$80,000.00 of the assessed value of the homestead for residents of that school district who are at least 70 years of age, and in the amount of the full assessed value of the homestead that does not exceed \$500,000.00 appraised fair market value for residents of that school district who are at least 77 years of age, with an annual aggregate cap of \$150 million in calendar year 2026?"

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

SECTION 4.

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

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SECTION 5.

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