

House Bill 860 (AS PASSED HOUSE AND SENATE)

By: Representatives Barton of the 5<sup>th</sup> and Ridley of the 6<sup>th</sup>

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act to provide homestead exemptions from Gordon County school district ad  
2 valorem taxes for educational purposes in the amount of \$40,000.00 of the assessed value of  
3 the homestead for residents of that school district who are at least 65 but less than 70 years  
4 of age and in the amount of \$100,000.00 of the assessed value of the homestead for residents  
5 of that school district who are 70 years of age or older, approved May 5, 2006 (Ga. L. 2006,  
6 p. 4533), so as to increase said homestead exemption for residents who are between 65 and  
7 69 years of age to \$50,000.00; to increase said homestead exemption for residents who are  
8 between 70 and 74 years of age to \$115,000.00; to provide a new exemption for residents  
9 who are 75 years of age or older in the amount of \$125,000.00; to provide for compliance  
10 with constitutional requirements; to provide for a referendum, effective dates, and automatic  
11 repeal; to provide for mandatory execution of election and judicial remedies regarding failure  
12 to comply; to provide for related matters; to repeal conflicting laws; and for other purposes.

13 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

14 **SECTION 1.**

15 An Act to provide homestead exemptions from Gordon County school district ad valorem  
16 taxes for educational purposes in the amount of \$40,000.00 of the assessed value of the

H. B. 860

- 1 -

17 homestead for residents of that school district who are at least 65 but less than 70 years of  
18 age and in the amount of \$100,000.00 of the assessed value of the homestead for residents  
19 of that school district who are 70 years of age or older, approved May 5, 2006 (Ga. L. 2006,  
20 p. 4533), is amended by revising subsection (b) of Section 1 as follows:

21 "(b)(1) Each resident of the Gordon County school district who is at least 65 but less than  
22 70 years of age or over on or before January 1 of the year in which application for the  
23 exemption under this paragraph is made is granted an exemption on that person's  
24 homestead from all Gordon County school district ad valorem taxes for educational  
25 purposes in the amount of \$50,000.00 of the assessed value of that homestead. The value  
26 of that property in excess of such exempted amount shall remain subject to taxation.

27 (2) Each resident of the Gordon County school district who is at least 70 but less than 75  
28 years of age or over on or before January 1 of the year in which application for the  
29 exemption under this paragraph is made is granted an exemption on that person's  
30 homestead from all Gordon County school district ad valorem taxes for educational  
31 purposes in the amount of \$115,000.00 of the assessed value of that homestead. The  
32 value of that property in excess of such exempted amount shall remain subject to  
33 taxation.

34 (3) Each resident of the Gordon County school district who is 75 years of age or over on  
35 or before January 1 of the year in which application for the exemption under this  
36 paragraph is made is granted an exemption on that person's homestead from all Gordon  
37 County school district ad valorem taxes for educational purposes in the amount of  
38 \$125,000.00 of the assessed value of that homestead. The value of that property in excess  
39 of such exempted amount shall remain subject to taxation."

40 **SECTION 2.**

41 In accordance with the requirements of Article VII, Section II of the Constitution of the State  
 42 of Georgia, this Act shall not become law unless it receives the requisite two-thirds' majority  
 43 vote in both the Senate and the House of Representatives.

44 **SECTION 3.**

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

53 " YES Shall the Act be approved which increases the homestead exemption from  
 54 Gordon County school district ad valorem taxes for educational purposes for  
 55  NO certain residents of that school district who are:  
 56 (1) Between 65 and 69 years of age to \$50,000.00 of the assessed value  
 57 of such homestead;  
 58 (2) Between 70 and 74 years of age to \$115,000.00 of the assessed value  
 59 of such homestead; and  
 60 (3) 75 years of age or older to \$125,000.00 of the assessed value of such  
 61 homestead?"

62 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 63 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 64 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
 65 effect on January 1, 2026. If the Act is not so approved or if the election is not conducted

66 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
67 be automatically repealed on the 365th calendar day following the election date provided for  
68 in this section. The expense of such election shall be borne by Gordon County. It shall be  
69 the election superintendent's duty to certify the result thereof to the Secretary of State. The  
70 provisions of this section shall be mandatory upon the election superintendent and are not  
71 intended as directory. If the election superintendent fails or refuses to comply with this  
72 section, any elector of the Gordon County school district may apply for a writ of mandamus  
73 to compel the election superintendent to perform his or her duties under this section. If the  
74 court finds that the election superintendent has not complied with this section, the court shall  
75 fashion appropriate relief requiring the election superintendent to call and conduct such  
76 election on the date required by this section or on the next date authorized for special  
77 elections provided for in Code Section 21-2-540 of the O.C.G.A.

78 **SECTION 4.**

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

81 **SECTION 5.**

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