

House Bill 861 (AS PASSED HOUSE AND SENATE)

By: Representatives Barton of the 5th and Ridley of the 6th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act to provide homestead exemptions from City of Calhoun independent
2 school district ad valorem taxes for educational purposes in the amount of \$40,000.00 of the
3 assessed value of the homestead for residents of that school district who are at least 65 but
4 less than 70 years of age and in the amount of \$100,000.00 of the assessed value of the
5 homestead for residents of that school district who are 70 years of age or older, approved
6 May 5, 2006 (Ga. L. 2006, p. 4537), so as to increase said homestead exemption for residents
7 who are between 65 and 69 years of age to \$50,000.00; to increase said homestead
8 exemption for residents who are between 70 and 74 years of age to \$115,000.00; to provide
9 a new exemption for residents who are 75 years of age or older in the amount of
10 \$125,000.00; to provide for compliance with constitutional requirements; to provide for a
11 referendum, effective dates, and automatic repeal; to provide for mandatory execution of
12 election and judicial remedies regarding failure to comply; to provide for related matters; to
13 repeal conflicting laws; and for other purposes.

14 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

An Act to provide homestead exemptions from City of Calhoun independent school district ad valorem taxes for educational purposes in the amount of \$40,000.00 of the assessed value of the homestead for residents of that school district who are at least 65 but less than 70 years of age and in the amount of \$100,000.00 of the assessed value of the homestead for residents of that school district who are 70 years of age or older, approved May 5, 2006 (Ga. L. 2006, p. 4537), is amended by revising subsection (b) of Section 1 as follows:

"(b)(1) Each resident of the City of Calhoun independent school district who is at least 65 but less than 70 years of age on or before January 1 of the year in which application for the exemption under this paragraph is made is granted an exemption on that person's homestead from all City of Calhoun independent school district ad valorem taxes for educational purposes in the amount of \$50,000.00 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 City of Calhoun independent school district who is at least 70 but less than 75 years of age on or before January 1 of the year in which application for the exemption under this paragraph is made is granted an exemption on that person's homestead from all City of Calhoun independent school district ad valorem taxes for educational purposes in the amount of \$115,000.00 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 City of Calhoun independent school district who is 75 years of age or older on or before January 1 of the year in which application for the exemption under this paragraph is made is granted an exemption on that person's homestead from all City of Calhoun independent school district ad valorem taxes for educational purposes in the amount of \$125,000.00 of the assessed value of that homestead. The value of that property in excess of such exempted amount shall remain subject to taxation."

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 the City of Calhoun shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the City of Calhoun independent 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 such 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 Gordon County. The ballot shall have written or printed thereon the words:

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

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

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

80 **SECTION 4.**

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

83 **SECTION 5.**

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