

House Bill 1003

By: Representatives Dunahoo of the 31st, Gaines of the 120th, Erwin of the 32nd, and Persinger of the 119th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Jackson County school district ad valorem taxes for
2 educational purposes for senior citizens in an amount equal to the amount by which the
3 current year assessed value of a homestead exceeds the base year assessed value of such
4 homestead; to provide for definitions; to specify the terms and conditions of the exemption
5 and the procedures relating thereto; to provide for applicability and eligibility; to provide for
6 compliance with constitutional requirements; to provide for a referendum, effective dates,
7 automatic repeal, mandatory execution of election, and judicial remedies regarding failure
8 to comply; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 (a) As used in this Act, the term:

12 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
13 educational purposes levied by, for, or on behalf of the Jackson County school district,
14 including, but not limited to, any ad valorem taxes to pay interest on and to retire county
15 school district bonded indebtedness.

16 (2) "Base year" means the taxable year immediately preceding the taxable year in which
17 the exemption under subsection (b) of this section is first granted to the most recent
18 owner of such homestead or any taxable year thereafter in which the assessed value of
19 the homestead is less than the base year assessed value of the homestead.

20 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
21 the O.C.G.A., as amended, with the additional qualification that it shall include not more
22 than five contiguous acres of homestead property.

23 (4) "Senior citizen" means a person who is 62 years of age or older on or before January 1
24 of the year in which application for the exemption under subsection (b) of this section is
25 made.

26 (b) Each resident senior citizen of the Jackson County school district is granted an
27 exemption on that person's homestead from Jackson County school district ad valorem taxes
28 for educational purposes in an amount equal to the amount by which the current year
29 assessed value of that homestead exceeds the base year assessed value, including any final
30 determination of value on appeal pursuant to Code Section 48-5-311 of the O.C.G.A., as
31 amended, of the homestead. This exemption shall not apply to taxes assessed on
32 improvements to such homestead or additional land that is added to such homestead after
33 January 1 of the base year. If any real property is removed from such homestead, the base
34 year assessed value, including any final determination of value on appeal pursuant to Code
35 Section 48-5-311 of the O.C.G.A., as amended, shall be adjusted to reflect such removal, and
36 the exemption shall be recalculated accordingly. The value of that property in excess of such
37 exempted amount shall remain subject to taxation.

38 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
39 section unless such person or person's agent files an application with the tax commissioner
40 of Jackson County, giving such information relative to receiving such exemption as will
41 enable the tax commissioner of Jackson County to make a determination regarding the initial

42 and continuing eligibility of such person for such exemption. The tax commissioner of
43 Jackson County shall provide application forms for this purpose.

44 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
45 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
46 so long as the person granted the homestead exemption under subsection (b) of this section
47 occupies the residence as a homestead. After a person has filed the proper application as
48 provided in subsection (c) of this section, it shall not be necessary to make application
49 thereafter for any year, and the exemption shall continue to be allowed to such person. It
50 shall be the duty of any person granted the homestead exemption under subsection (b) of this
51 section to notify the tax commissioner of Jackson County in the event that such person for
52 any reason becomes ineligible for such exemption.

53 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
54 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
55 taxes for municipal purposes, or independent school district ad valorem taxes for educational
56 purposes. The homestead exemption granted by subsection (b) of this section shall be in
57 addition to and not lieu of any other homestead exemption applicable to Jackson County
58 school district ad valorem taxes for educational purposes.

59 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
60 beginning on or after January 1, 2025.

61 (g) A person shall not receive the homestead exemption granted by subsection (b) of this
62 section if there are minor children residing in the homestead unless such children are the
63 natural or adopted children of the person, are foster children under the care of the person, are
64 children for whom the person has been appointed guardian, or are temporary residents of the
65 homestead for a period of not more than one year in duration.

66

SECTION 2.

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

70

SECTION 3.

71 The election superintendent of Jackson County shall call and conduct an election as provided
 72 in this section for the purpose of submitting this Act to the electors of the Jackson County
 73 school district for approval or rejection. The election superintendent shall conduct that
 74 election no later than the Tuesday next following the first Monday in November, 2024, and
 75 shall issue the call and conduct that election as provided by general law. The election
 76 superintendent shall cause the date and purpose of the election to be published once a week
 77 for two weeks immediately preceding the date thereof in the official organ of Jackson
 78 County. The ballot shall have written or printed thereon the words:

79 "() YES Shall the Act be approved which provides a homestead exemption from
 80 () NO Jackson County school district ad valorem taxes for educational purposes
 81 for senior citizens age 62 and older in an amount equal to the amount by
 82 which the current year assessed value of a homestead exceeds the base year
 83 assessed value of the homestead, including any final determination of value
 84 on appeal, provided that the base year shall include any later taxable year
 85 in which the assessed value of the homestead is less than the base year
 86 assessed value of the homestead?"

87 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 88 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 89 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 90 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted
 91 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall

92 be automatically repealed on the first day of July immediately following that election date.
93 The expense of such election shall be borne by Jackson County. It shall be the election
94 superintendent's duty to certify the result thereof to the Secretary of State. The provisions
95 of this section shall be mandatory upon the election superintendent and are not intended as
96 directory. If the election superintendent fails or refuses to comply with this section, any
97 elector of the Jackson County school district may apply for a writ of mandamus to compel
98 the election superintendent to perform his or her duties under this section. If the court finds
99 that the election superintendent has not complied with this section, the court shall fashion
100 appropriate relief requiring the election superintendent to call and conduct such election on
101 the date required by this section or on the next date authorized for special elections provided
102 for in Code Section 21-2-540 of the O.C.G.A.

103 **SECTION 4.**

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

106 **SECTION 5.**

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