

House Bill 1141

By: Representatives Hagan of the 156<sup>th</sup> and Mathis of the 149<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Telfair County School District ad valorem taxes for  
2 educational purposes in an amount equal to the amount by which the current year assessed  
3 value of a homestead exceeds the base year assessed value of such homestead up to a  
4 maximum amount; to provide for definitions; to specify the terms and conditions of the  
5 exemption and the procedures relating thereto; to provide for applicability; 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 provide for related matters; 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 Telfair County School District,  
14 except for any ad valorem taxes to pay interest on and to retire educational bonded  
15 indebtedness.

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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.

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

22 (b) Each resident of the Telfair County School District is granted an exemption on that  
23 person's homestead from Telfair County School District ad valorem taxes for educational  
24 purposes in an amount equal to the amount by which the current year assessed value of that  
25 homestead exceeds the base year assessed value, provided that such exemption shall not  
26 exceed \$25,000.00, including any final determination of value on appeal pursuant to Code  
27 Section 48-5-311 of the O.C.G.A., as amended, of that homestead. This exemption shall not  
28 apply to taxes assessed on improvements to such homestead or additional land that is added  
29 to such homestead after January 1 of the base year. If any real property is removed from  
30 such homestead, the base year assessed value, including any final determination of value on  
31 appeal pursuant to Code Section 48-5-311 of the O.C.G.A., as amended, shall be adjusted to  
32 reflect such removal, and the exemption shall be recalculated accordingly. The value of that  
33 property in excess of such exempted amount shall remain subject to taxation.

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

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

43 occupies the residence as a homestead. After a person has filed the proper application as  
44 provided in subsection (c) of this section, it shall not be necessary to make application  
45 thereafter for any year, and the exemption shall continue to be allowed to such person. It  
46 shall be the duty of any person granted the homestead exemption under subsection (b) of this  
47 section to notify the tax assessor of Telfair County in the event that such person for any  
48 reason becomes ineligible for such exemption.

49 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
50 state ad valorem taxes, county ad valorem taxes for county purposes, independent school  
51 district ad valorem taxes for educational purposes, or municipal ad valorem taxes for  
52 municipal purposes. The homestead exemption granted by subsection (b) of this section shall  
53 be in addition to and not in lieu of any other homestead exemption applicable to the Telfair  
54 County School District ad valorem taxes for educational purposes.

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

57 **SECTION 2.**

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

61 **SECTION 3.**

62 The election superintendent of Telfair County shall call and conduct an election as provided  
63 in this section for the purpose of submitting this Act to the electors of the Telfair County  
64 School District for approval or rejection. The election superintendent shall conduct that  
65 election on the Tuesday next following the first Monday in November, 2024, and shall issue  
66 the call and conduct that election as provided by general law. The election superintendent  
67 shall cause the date and purpose of the election to be published once a week for two weeks

68 immediately preceding the date thereof in the official organ of Telfair County. The ballot  
69 shall have written or printed thereon the words:

70 "( ) YES Shall the Act be approved which provides a homestead exemption from the  
71 Telfair County School District ad valorem taxes for educational purposes  
72 ( ) NO in an amount equal to the amount by which the current year assessed value  
73 of a homestead exceeds the base year assessed value, up to a maximum  
74 of \$25,000.00, including any final determination of value on appeal  
75 pursuant to Code Section 48-5-311 of the O.C.G.A., as amended, of such  
76 homestead?"

77 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
78 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
79 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
80 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted  
81 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
82 be automatically repealed on the first day of January immediately following that election  
83 date. The expense of such election shall be borne by Telfair County. It shall be the election  
84 superintendent's duty to certify the result thereof to the Secretary of State. The provisions  
85 of this section shall be mandatory upon the election superintendent and are not intended as  
86 directory. If the election superintendent fails or refuses to comply with this section, any  
87 elector of the Telfair County School District may apply for a writ of mandamus to compel  
88 the election superintendent to perform his or her duties under this section. If the court finds  
89 that the election superintendent has not complied with this section, the court shall fashion  
90 appropriate relief requiring the election superintendent to call and conduct such election on  
91 the date required by this section or on the next date authorized for special elections provided  
92 for in Code Section 21-2-540 of the O.C.G.A.

93 **SECTION 4.**

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

96 **SECTION 5.**

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