

House Bill 752

By: Representatives Wiedower of the 121st and Gaines of the 120th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act to provide a homestead exemption from Oconee County ad valorem taxes
2 for the full value of the homestead for residents of that county who are 65 years of age or
3 over and whose gross household income exceeds \$40,000.00, approved May 4, 2006
4 (Ga. L. 2006, p. 4132), so as to repeal such exemption; to provide for compliance with
5 constitutional requirements; to provide for a referendum, effective dates, automatic repeal,
6 mandatory execution of election, and judicial remedies regarding failure to comply; to repeal
7 conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 An Act to provide a homestead exemption from Oconee County ad valorem taxes for the full
11 value of the homestead for residents of that county who are 65 years of age or over and
12 whose gross household incomes exceeds \$40,000.00, approved May 4, 2006 (Ga. L. 2006,
13 p. 4132), is amended by revising subsection (g) of Section 1 as follows:

14 "(g) The exemption granted by subsection (b) of this section shall apply to all taxable years
15 ending on or before December 31, 2024. As of January 1, 2025, this Act shall be repealed
16 and the exemption provided for shall terminate."

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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 Oconee County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of Oconee County for approval or rejection. The election superintendent shall conduct that election on the date of the general primary in 2024 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 Oconee County. The ballot shall have written or printed thereon the words:

"() YES Shall the Act be approved to repeal the homestead exemption from Oconee County ad valorem taxes for the full value of the homestead for residents of that county who are 65 years of age or over and whose gross household incomes exceed \$40,000.00, provided that all of the other homestead exemption questions on this ballot are approved?"

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, and if more than one-half of the votes cast on each of the questions regarding the following Acts are for approval of such Acts:

(1) An Act to provide a \$3,000.00 exemption from Oconee County school district ad valorem taxes for educational purposes, with an automatic increase of such exemption to \$8,000.00 on January 1, 2035;

(2) An Act to provide a \$3,000.00 exemption from Oconee County ad valorem taxes for county purposes, with an automatic increase of such exemption to \$8,000.00 on January 1, 2035;

(3) An Act to repeal the homestead exemption granted from Oconee County school district ad valorem taxes for educational purposes to certain residents of that school district, approved March 27, 1998 (Ga. L. 1998, p. 3568);

(4) An Act to repeal the homestead exemption from Oconee County ad valorem taxes for county purposes for certain residents of that county who are 65 years of age or over, approved March 27, 1998 (Ga. L. 1998, p. 3576);

(5) An Act to close to new applications the homestead exemption granted from Oconee County ad valorem taxes to certain residents of that county, approved May 4, 2006 (Ga. L. 2006, p. 4127);

(6) An Act granting a homestead exemption from Oconee County ad valorem taxes for county purposes in an amount equal to the amount by which the current year assessed value of the homestead exceeds the base year assessed value of such homestead for residents of that county who are 65 years of age or over;

(7) An Act granting a homestead exemption from Oconee County school district ad valorem taxes for educational purposes in an amount equal to the amount by which the current year assessed value of the homestead exceeds the base year assessed value of such homestead for residents of that county who are 65 years of age or over;

(8) An Act granting a homestead exemption from Oconee County ad valorem taxes for county purposes in the amount of \$10,000.00 for residents of that county who are 75 years of age or older; and

(9) An Act granting a homestead exemption from Oconee County school district ad valorem taxes for educational purposes in the amount of \$10,000.00 for residents of that county who are 75 years of age or older,

67 Section 1 of this Act shall become of full force and effect on January 1, 2025. If the Act or
68 any one of the Acts provided for in paragraphs (1) through (9) of this section are not so
69 approved or if the election on the Act or any of the Acts provided for in paragraphs (1)
70 through (9) of this section is not conducted as provided in this section, Section 1 of this Act
71 shall not become effective, and this Act shall be automatically repealed on the first day of
72 January immediately following that election date. The expense of such election shall be
73 borne by Oconee County. It shall be the election superintendent's duty to certify the result
74 thereof to the Secretary of State. The provisions of this section shall be mandatory upon the
75 election superintendent and are not intended as directory. If the election superintendent fails
76 or refuses to comply with this section, any elector of Oconee County may apply for a writ
77 of mandamus to compel the election superintendent to perform his or her duties under this
78 section. If the court finds that the election superintendent has not complied with this section,
79 the court shall fashion appropriate relief requiring the election superintendent to call and
80 conduct such election on the date required by this section or on the next date authorized for
81 special elections provided for in Code Section 21-2-540 of the O.C.G.A.

82 **SECTION 4.**

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

85 (1) An Act to provide a \$3,000.00 exemption from Oconee County school district ad
86 valorem taxes for educational purposes, with an automatic increase of such exemption
87 to \$8,000.00 on January 1, 2035;

88 (2) An Act to provide a \$3,000.00 exemption from Oconee County ad valorem taxes for
89 county purposes, with an automatic increase of such exemption to \$8,000.00 on
90 January 1, 2035;

(3) An Act to repeal the homestead exemption granted from Oconee County school district ad valorem taxes for educational purposes to certain residents of that school district, approved March 27, 1998 (Ga. L. 1998, p. 3568);

(4) An Act to repeal the homestead exemption from Oconee County ad valorem taxes for county purposes for certain residents of that county who are 65 years of age or over, approved March 27, 1998 (Ga. L. 1998, p. 3576);

(5) An Act to close to new applications the homestead exemption granted from Oconee County ad valorem taxes to certain residents of that county, approved May 4, 2006 (Ga. L. 2006, p. 4127);

(6) An Act granting a homestead exemption from Oconee County ad valorem taxes for county purposes in an amount equal to the amount by which the current year assessed value of the homestead exceeds the base year assessed value of such homestead for residents of that county who are 65 years of age or over;

(7) An Act granting a homestead exemption from Oconee County school district ad valorem taxes for educational purposes in an amount equal to the amount by which the current year assessed value of the homestead exceeds the base year assessed value of such homestead for residents of that county who are 65 years of age or over;

(8) An Act granting a homestead exemption from Oconee County ad valorem taxes for county purposes in the amount of \$10,000.00 for residents of that county who are 75 years of age or older; and

(9) An Act granting a homestead exemption from Oconee County school district ad valorem taxes for educational purposes in the amount of \$10,000.00 for residents of that county who are 75 years of age or older

are enacted in the 2023 regular session of the General Assembly. If each such Act is not so enacted, this Act shall not become effective and shall be automatically repealed on January 1, 2024.

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SECTION 5.

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