

House Bill 791

By: Representatives Wiedower of the 121<sup>st</sup> and Gaines of the 120<sup>th</sup>

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act to provide a homestead exemption from Oconee County School District  
2 ad valorem taxes for educational purposes in the amount of \$10,000.00 of the assessed value  
3 of the homestead for the taxable year beginning on January 1, 1999, and \$15,000.00 of the  
4 assessed value of the homestead for taxable years beginning on or after January 1, 2000, for  
5 certain residents of that school district who have annual incomes not exceeding \$15,000.00  
6 and who are 65 years of age or over, approved March 27, 1998 (Ga. L. 1998, p. 3568), so as  
7 to repeal such exemption; to provide for compliance with constitutional requirements; to  
8 provide for a referendum, effective dates, automatic repeal, mandatory execution of election,  
9 and judicial remedies regarding failure to comply; to provide for related matters; to repeal  
10 conflicting laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 **SECTION 1.**

13 An Act to provide a homestead exemption from Oconee County School District ad valorem  
14 taxes for educational purposes in the amount of \$10,000.00 of the assessed value of the  
15 homestead for the taxable year beginning on January 1, 1999, and \$15,000.00 of the assessed  
16 value of the homestead for taxable years beginning on or after January 1, 2000, for certain

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17 residents of that school district who have annual incomes not exceeding \$15,000.00 and who  
18 are 65 years of age or over, approved March 27, 1998 (Ga. L. 1998, p. 3568), is amended by  
19 revising Section 6 as follows:

20 **"SECTION 6.**

21 The exemption granted by this Act shall apply to all taxable years ending on or before  
22 December 31, 2024. As of January 1, 2025, this Act shall be repealed and the exemption  
23 provided for shall terminate."

24 **SECTION 2.**

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

28 **SECTION 3.**

29 The election superintendent of Oconee County shall call and conduct an election as provided  
30 in this section for the purpose of submitting this Act to the electors of the Oconee County  
31 School District for approval or rejection. The election superintendent shall conduct that  
32 election on the date of the general primary in 2024 and shall issue the call and conduct such  
33 election as provided by general law. The election superintendent shall cause the date and  
34 purpose of the election to be published once a week for two weeks immediately preceding  
35 the date thereof in the official organ of Oconee County. The ballot shall have written or  
36 printed thereon the words:

37    " YES    Shall the Act be approved that repeals an Act to provide a homestead  
 38        NO    exemption from Oconee County School District ad valorem taxes for  
 39                    educational purposes in the amount of \$15,000.00 of the assessed value of  
 40                    the homestead for taxable years beginning on or after January 1, 2000, for  
 41                    certain residents of that school district who have annual incomes not  
 42                    exceeding \$15,000.00 and who are 65 years of age or over, provided that all  
 43                    of the other homestead exemption questions on this ballot are approved?"

44    All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 45    to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 46    such question are for approval of the Act, and more than one-half of the votes cast on each  
 47    of the questions regarding the following Acts are for approval of such Acts:

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

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

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

57       (4) An Act to repeal the homestead exemption granted from Oconee County ad valorem  
 58       taxes to certain residents of that county, approved May 4, 2006 (Ga. L. 2006, p. 4132);

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

62       (6) An Act granting a homestead exemption from Oconee County ad valorem taxes for  
 63       county purposes in an amount equal to the amount by which the current year assessed

64 value of the homestead exceeds the base year assessed value of such homestead for  
65 residents of that county who are 65 years of age or over;

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

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

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

76 Section 1 of this Act shall become of full force and effect on January 1, 2025. If the Act, or  
77 any one of the Acts provided for in paragraphs (1) through (9) of this section are not so  
78 approved or if the election on the Act or any of the Acts provided for in paragraphs (1)  
79 through (9) of this section is not conducted as provided in this section, Section 1 of this Act  
80 shall not become effective, and this Act shall be automatically repealed on the first day of  
81 January immediately following that election date. The expense of such election shall be  
82 borne by Oconee County. It shall be the election superintendent's duty to certify the result  
83 thereof to the Secretary of State. The provisions of this section shall be mandatory upon the  
84 election superintendent and are not intended as directory. If the election superintendent fails  
85 or refuses to comply with this section, any elector of the Oconee County School District may  
86 apply for a writ of mandamus to compel the election superintendent to perform his or her  
87 duties under this section. If the court finds that the election superintendent has not complied  
88 with this section, the court shall fashion appropriate relief requiring the election  
89 superintendent to call and conduct such election on the date required by this section or on the

90 next date authorized for special elections provided for in Code Section 21-2-540 of the  
91 O.C.G.A.

92 **SECTION 4.**

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

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

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

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

104 (4) An Act to repeal the homestead exemption granted from Oconee County ad valorem  
105 taxes to certain residents of that county, approved May 4, 2006 (Ga. L. 2006, p. 4132);

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

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

113 (7) An Act granting a homestead exemption from Oconee County school district ad  
114 valorem taxes for educational purposes in an amount equal to the amount by which the

115 current year assessed value of the homestead exceeds the base year assessed value of such  
116 homestead for residents of that county who are 65 years of age or over;  
117 (8) An Act granting a homestead exemption from Oconee County ad valorem taxes for  
118 county purposes in the amount of \$10,000.00 for residents of that county who are 75  
119 years of age or older; and  
120 (9) An Act granting a homestead exemption from Oconee County school district ad  
121 valorem taxes for educational purposes in the amount of \$10,000.00 for residents of that  
122 county who are 75 years of age or older  
123 are enacted in the 2023 regular session of the General Assembly; if each such Act is not so  
124 enacted this Act shall not become effective and shall be automatically repealed on  
125 January 1, 2024.

126 **SECTION 5.**

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