

House Bill 1086

By: Representatives Persinger of the 119th, Efstration of the 104th, and Gaines of the 120th

A BILL TO BE ENTITLED
AN ACT

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

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

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

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

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(2) "Base year" means the taxable year immediately preceding the taxable year in which the exemption under subsection (b) of this section is first granted to the most recent owner of such homestead.

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

(4) "Income" means gross income from all sources determined pursuant to Chapter 7 of Title 48 of the O.C.G.A., as amended, for state income tax purposes, except income shall not include income received as retirement, survivor, or disability benefits under the federal Social Security Act or under any other public or private retirement, disability, or pension system, except such income which is in excess of the maximum amount authorized to be paid to an individual and such individual's spouse under the federal Social Security Act. Income from such sources in excess of such maximum amount shall be included as income for the purposes of this Act.

(5) "Senior citizen" means a person who is 62 years of age or older on or before January 1 of the year in which application for the exemption under subsection (b) of this section is made who also has an annual income of less than \$60,000.00 and qualifies for an exemption of \$140,000.00 or who is 70 years of age or older and has an annual income of less than \$113,000.00 and qualifies for an exemption of the full value of his or her homestead.

(b) Each resident senior citizen of the Barrow County school district is granted an exemption on that person's homestead from Barrow County school district ad valorem taxes for educational purposes in an amount equal to the amount by which the current year assessed value of that homestead exceeds the base year assessed value, including any final determination of value on appeal pursuant to Code Section 48-5-311 of the O.C.G.A., as amended, of the homestead. This exemption shall not apply to taxes assessed on improvements to such homestead or additional land that is added to such homestead after

January 1 of the base year. If any real property is removed from such homestead, the base year assessed value, including any final determination of value on appeal pursuant to Code Section 48-5-311 of the O.C.G.A., as amended, shall be adjusted to reflect such removal, and the exemption shall be recalculated accordingly. The value of that property in excess of such exempted amount shall remain subject to taxation.

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

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

(e) The exemption granted by subsection (b) of this section shall not apply to or affect any state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem taxes for municipal purposes, or independent school district ad valorem taxes for educational purposes. Except as to homestead exemptions for senior citizens who have an annual income of less than \$60,000.00 and qualify for an exemption of \$140,000.00 or who are 70 years of age or older and have an annual income of less than \$113,000.00 and qualify for an exemption of the full value of his or her homestead, the homestead exemption granted by

subsection (b) of this section shall be in lieu of and not in addition to any other homestead exemption applicable to Barrow County school district ad valorem taxes for educational purposes.

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

(g) A person shall not receive the homestead exemption granted by subsection (b) of this section if there are minor children residing in the homestead unless such children are the natural or adopted children of the person, are foster children under the care of the person, are children for whom the person has been appointed guardian.

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 Barrow County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Barrow County school district for approval or rejection. The election superintendent shall conduct that election no later than the Tuesday next following the first Monday in November, 2024, and shall issue the call and conduct that 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 Barrow County. The ballot shall have written or printed thereon the words:

"() YES Shall the Act be approved which provides a homestead exemption from Barrow County school district ad valorem taxes for educational purposes for senior citizens age 62 and older who have an annual income of less than \$60,000.00 and qualify for an exemption of \$140,000.00 or who are 70 years of age or older and have an annual income of less than \$113,000.00 and qualify for an exemption of the full value of his or her homestead, in an amount equal to the amount by which the current year assessed value of a homestead exceeds the base year assessed value, including any final determination of value on appeal pursuant to Code Section 48-5-311 of the O.C.G.A., as amended, of such homestead, provided that all other local homestead exemptions 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 homestead exemption from Barrow County school district ad valorem taxes for educational purposes in the amount of \$140,000.00 of the assessed value of the homestead for residents of that school district who are 62 years of age or older and whose income, not including certain retirement income, does not exceed \$59,999.99; and

(2) An Act to provide a homestead exemption from Barrow County school district ad valorem taxes for educational purposes in the entire amount of the assessed value of the homestead for residents of that school district who are 70 years of age or older and whose income, not including certain retirement income, does not exceed \$112,999.99,

Section 1 of this Act shall become of full force and effect on January 1, 2025. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective, and this Act shall be automatically repealed on the first

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

SECTION 4.

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

(1) An Act to provide a homestead exemption from Barrow County school district ad valorem taxes for educational purposes in the amount of \$140,000.00 of the assessed value of the homestead for residents of that school district who are 62 years of age or older and whose income, not including certain retirement income, does not exceed \$59,999.99; and

(2) An Act to provide a homestead exemption from Barrow County school district ad valorem taxes for educational purposes in the entire amount of the assessed value of the homestead for residents of that school district who are 70 years of age or older and whose income, not including certain retirement income, does not exceed \$112,999.99, are enacted in the 2024 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, 2025.

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SECTION 5.

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