House Bill 1088

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

A BILL TO BE ENTITLED

AN ACT

To provide a homestead exemption from Barrow County school district ad valorem taxes for educational purposes for certain senior citizens with certain maximum incomes; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability and eligibility; to provide for compliance with constitutional requirements; to provide for a referendum, effective dates, automatic repeal, mandatory execution of election, and judicial remedies regarding failure to comply; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

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

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

(2) "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.

(3) "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, excluding 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, but including 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.

(4) "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.

(b) Each resident of the Barrow County school district who is a senior citizen is granted an exemption on that person's homestead from Barrow County school district ad valorem taxes for educational purposes in the amount of $140,000.00 of the assessed value of that homestead. The exemption under this subsection shall only be granted if that person's income, together with the income of the spouse who also occupies and resides at such homestead, does not exceed $59,999.99 for the immediately preceding year. 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 person's age, income, and such additional 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. Excepting the base year homestead exemption for senior citizens, 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 on 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 in
( ) NO 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?"

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, 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.

SECTION 5.

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