

The House Committee on Intragovernmental Coordination - Local Legislation offers the following substitute to HB 1413:

A BILL TO BE ENTITLED
AN ACT

1 To provide homestead exemptions from Putnam County school district ad valorem taxes for
2 educational purposes in certain amounts of the assessed value of the homestead for residents
3 of that school district who are 70 years of age or older; to provide for definitions; to specify
4 the terms and conditions of the exemption and the procedures relating thereto; to provide for
5 applicability; to provide for compliance with constitutional requirements; to provide for a
6 referendum, effective dates, automatic repeal, mandatory execution of election, and judicial
7 remedies regarding failure to comply; to provide for related matters; to repeal conflicting
8 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 Putnam County school district,
14 including, but not limited to, any ad valorem taxes to pay interest on and to retire county
15 school district bonded indebtedness.

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

19 (3) "Senior citizen" means a person who is 70 years of age or older on or before January 1
20 of the year in which application for the exemption under subsection (b) of this section is
21 made.

22 (b)(1) Each resident of the Putnam County school district who is a senior citizen and
23 whose homestead has an assessed value of between \$1.00 and \$100,000.00 is granted an
24 exemption on that person's homestead from Putnam County school district ad valorem
25 taxes for educational purposes in the full amount of the assessed value of that homestead.

26 (2) Each resident of the Putnam County school district who is a senior citizen and whose
27 homestead has an assessed value of between \$100,000.01 and \$250,000.00 is granted an
28 exemption on that person's homestead from Putnam County school district ad valorem
29 taxes for educational purposes in an amount equal to 50 percent of the assessed value of
30 that homestead.

31 (3) Each resident of the Putnam County school district who is a senior citizen and whose
32 homestead has an assessed value of between \$250,000.01 and \$500,000.00 is granted an
33 exemption on that person's homestead from Putnam County school district ad valorem
34 taxes for educational purposes in an amount equal to 25 percent of the assessed value of
35 that homestead. The value of that property in excess of such exempted amount shall
36 remain subject to taxation.

37 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
38 section unless such person or person's agent files an application with the tax commissioner
39 of Putnam County, giving such person's age and such additional information relative to
40 receiving such exemption as will enable the tax commissioner of Putnam County to make a
41 determination regarding the initial and continuing eligibility of such person for such

42 exemption. The tax commissioner of Putnam County shall provide application forms for this
43 purpose.

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

53 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
54 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
55 taxes for municipal purposes, or independent school district ad valorem taxes for educational
56 purposes. The homestead exemption granted by subsection (b) of this section shall be in
57 addition to and not in lieu of to any other homestead exemption applicable to Putnam County
58 school district ad valorem taxes for educational purposes.

59 **SECTION 2.**

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

63 **SECTION 3.**

64 The election superintendent of Putnam County shall call and conduct an election as provided
65 in this section for the purpose of submitting this Act to the electors of the Putnam County
66 school district for approval or rejection. The election superintendent shall conduct that

67 election no later than the Tuesday next following the first Monday in November, 2024, and
68 shall issue the call and conduct that election as provided by general law. The election
69 superintendent shall cause the date and purpose of the election to be published once a week
70 for two weeks immediately preceding the date thereof in the official organ of Putnam
71 County. The ballot shall have written or printed thereon the words:

72 "() YES Shall the Act be approved which provides a homestead exemption from
73 () NO Putnam County school district ad valorem taxes for educational purposes to
74 residents age 70 and older for the full amount of the assessed value of the
75 homestead where the assessed value is between \$1.00 and \$100,000.00, for
76 50 percent of the amount of the assessed value of the homestead where the
77 assessed value is between \$100,000.01 and \$250,000.00, and for 25 percent
78 of the amount of the assessed value of the homestead where the assessed
79 value is between \$250,000.01 and \$500,000.00?

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

94 the date required by this section or on the next date authorized for special elections provided
95 for in Code Section 21-2-540 of the O.C.G.A.

96 **SECTION 4.**

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

99 **SECTION 5.**

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