

House Bill 697

By: Representatives Tarvin of the 2nd and Cameron of the 1st

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from City of Chickamauga independent school district
2 ad valorem taxes for educational purposes in the amount of \$50,000.00 of the assessed value
3 of the homestead for residents of such school district who are 70 years of age or older; to
4 provide a homestead exemption from City of Chickamauga independent school district ad
5 valorem taxes for educational purposes in the amount of the full assessed value of the
6 homestead for residents of such school district who are 75 years of age or older; to provide
7 for definitions; to specify the terms and conditions of the exemption and the procedures
8 relating thereto; to provide for applicability; to provide for compliance with constitutional
9 requirements; to provide for a referendum, effective dates, automatic repeal, mandatory
10 execution of election, and judicial remedies regarding failure to comply; to provide for
11 related matters; to repeal conflicting laws; and for other purposes.

12 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

13 **SECTION 1.**

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

15 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
16 educational purposes levied by, for, or on behalf of the City of Chickamauga independent

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17 school district, including, but not limited to, any ad valorem taxes to pay interest on and
18 to retire independent school district bonded indebtedness.

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

22 (b)(1) Each resident of the City of Chickamauga independent school district who is at least
23 70 years of age but less than 75 years of age on or before January 1 of the year in which
24 application for the exemption under this Act is made or any year subsequent to the making
25 of such application is granted an exemption on such person's homestead from the City of
26 Chickamauga independent school district ad valorem taxes for educational purposes in the
27 amount of \$50,000.00 of the assessed value of such homestead. The value of that property
28 in excess of such exempted amount shall remain subject to taxation. The unremarried
29 surviving spouse of the person who has been granted the exemption provided for in this
30 paragraph shall continue to receive the exemption provided under this Act, provided that
31 the unremarried surviving spouse is 67 years of age or older and continues to occupy the
32 home as a residence and homestead.

33 (2) Each resident of the City of Chickamauga independent school district who is 75 years
34 of age or older on or before January 1 of the year in which application for the exemption
35 under this Act is made or any year subsequent to the making of such application is granted
36 an exemption on such person's homestead from the City of Chickamauga independent
37 school district ad valorem taxes for educational purposes in the amount of the full assessed
38 value of that homestead. The unremarried surviving spouse of the person who has been
39 granted the exemption provided for in this paragraph shall continue to receive the
40 exemption provided under this Act, provided that the unremarried surviving spouse is 70
41 years of age or older and continues to occupy the home as a residence and homestead.

42 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
43 section unless such person or person's agent files an application with the governing authority
44 of the City of Chickamauga, or the designee thereof, giving such person's age and such
45 additional information relative to receiving such exemption as will enable the governing
46 authority of the City of Chickamauga, or the designee thereof, to make a determination
47 regarding the initial and continuing eligibility of such person for such exemption. The
48 governing authority of the City of Chickamauga, or the designee thereof, shall provide
49 application forms for this purpose.

50 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
51 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
52 so long as the person granted the homestead exemption under subsection (b) of this section
53 occupies the residence as a homestead. After such person has filed the proper application as
54 provided in subsection (c) of this section, it shall not be necessary to make application
55 thereafter for any year, and such exemption shall continue to be allowed to such person. It
56 shall be the duty of any such person granted the homestead exemption under subsection (b)
57 of this section to notify the governing authority of the City of Chickamauga, or the designee
58 thereof, in the event that such person for any reason becomes ineligible for such exemption.

59 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
60 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
61 taxes for municipal purposes, or county school district ad valorem taxes for educational
62 purposes. The homestead exemptions granted by subsection (b) of this section shall be in
63 lieu of and not in addition to any other homestead exemption applicable to the City of
64 Chickamauga independent school district ad valorem taxes for educational purposes.

65 (f) The exemptions granted by subsection (b) of this section shall apply to all taxable years
66 beginning on or after January 1, 2026.

67 **SECTION 2.**

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

71 **SECTION 3.**

72 The municipal election superintendent of the City of Chickamauga shall call and conduct an
 73 election as provided in this section for the purpose of submitting this Act to the electors of
 74 the City of Chickamauga independent school district for approval or rejection. The
 75 municipal election superintendent shall conduct that election on the Tuesday after the first
 76 Monday in November, 2025, and shall issue the call and conduct that election as provided
 77 by general law. The municipal election superintendent shall cause the date and purpose of
 78 the election to be published once a week for two weeks immediately preceding the date
 79 thereof in the official organ of Walker County. The ballot shall have written or printed
 80 thereon the words:

81 "() YES Shall the Act be approved which provides a homestead exemption from City
 82 of Chickamauga independent school district ad valorem taxes for educational
 83 () NO purposes in the amount of \$50,000.00 of the assessed value of the homestead
 84 for residents of such school district who are 70 years of age or older and
 85 which provides a homestead exemption from City of Chickamauga
 86 independent school district ad valorem taxes for educational purposes in the
 87 amount of the full assessed value of the homestead for residents of such
 88 school district who are 75 years of age or older?"

89 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 90 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 91 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 92 effect on January 1, 2026. If the Act is not so approved or if the election is not conducted

93 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
94 be automatically repealed on the 365th calendar day following the election date provided for
95 in this section. The expense of such election shall be borne by the City of Chickamauga. It
96 shall be the municipal election superintendent's duty to certify the result thereof to the
97 Secretary of State. The provisions of this section shall be mandatory upon the municipal
98 election superintendent and are not intended as directory. If the municipal election
99 superintendent fails or refuses to comply with this section, any elector of the City of
100 Chickamauga independent school district may apply for a writ of mandamus to compel the
101 municipal election superintendent to perform his or her duties under this section. If the court
102 finds that the municipal election superintendent has not complied with this section, the court
103 shall fashion appropriate relief requiring the municipal election superintendent to call and
104 conduct such election on the date required by this section or on the next date authorized for
105 special elections provided for in Code Section 21-2-540 of the O.C.G.A.

106 **SECTION 4.**

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

109 **SECTION 5.**

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