

The House Committee on Intragovernmental Coordination - Local Legislation offers the following substitute to HB 30:

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Catoosa County school district ad valorem taxes
2 for educational purposes in the amount of \$100,000.00 of the assessed value of the
3 homestead for residents of that school district who are 67 years of age or older; to provide
4 for definitions; to specify the terms and conditions of the exemption and the procedures
5 relating thereto; to provide for applicability; to provide for compliance with constitutional
6 requirements; to provide for a referendum, effective dates, automatic repeal, mandatory
7 execution of election, and judicial remedies regarding failure to comply; to provide for
8 related matters; to repeal conflicting 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 Catoosa 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.

18 (3) "Senior citizen" means a person who is 67 years of age or older on or before
19 January 1 of the year in which application for the exemption under subsection (b) of this
20 section is made.

21 (b) Each resident of the Catoosa County school district who is a senior citizen is granted an
22 exemption on such person's homestead from Catoosa County school district ad valorem taxes
23 for educational purposes in the amount of \$100,000.00 of the assessed value of such
24 homestead. The value of that property in excess of such exempted amount shall remain
25 subject to taxation.

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

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

42 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
 43 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
 44 taxes for municipal purposes, or independent school district ad valorem taxes for educational
 45 purposes. The homestead exemption granted by subsection (b) of this section shall be in lieu
 46 of and not in addition to any other homestead exemption applicable to Catoosa County
 47 school district ad valorem taxes for educational purposes.

48 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
 49 beginning on or after January 1, 2027.

50 **SECTION 2.**

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

54 **SECTION 3.**

55 The election superintendent of Catoosa County shall call and conduct an election as provided
 56 in this section for the purpose of submitting this Act to the electors of the Catoosa County
 57 school district for approval or rejection. The election superintendent shall conduct that
 58 election on the date of the 2026 general primary and shall issue the call and conduct that
 59 election as provided by general law. The election superintendent shall cause the date and
 60 purpose of the election to be published once a week for two weeks immediately preceding
 61 the date thereof in the official organ of Catoosa County. The ballot shall have written or
 62 printed thereon the words:

63 "() YES Shall the Act be approved which provides a homestead exemption from
 64 Catoosa County school district ad valorem taxes for educational purposes
 65 () NO in the amount of \$100,000.00 of the assessed value of the homestead for
 66 residents of that school district who are 67 years of age or older?"

67 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
68 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
69 such question are for approval of the Act, Section 1 of this Act shall become of full force and
70 effect on January 1, 2027. If the Act is not so approved or if the election is not conducted
71 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
72 be automatically repealed on the first day of July immediately following that election date.
73 The expense of such election shall be borne by Catoosa County. It shall be the election
74 superintendent's duty to certify the result thereof to the Secretary of State. The provisions
75 of this section shall be mandatory upon the election superintendent and are not intended as
76 directory. If the election superintendent fails or refuses to comply with this section, any
77 elector of the Catoosa County school district may apply for a writ of mandamus to compel
78 the election superintendent to perform his or her duties under this section. If the court finds
79 that the election superintendent has not complied with this section, the court shall fashion
80 appropriate relief requiring the election superintendent to call and conduct such election on
81 the date required by this section or on the next date authorized for special elections provided
82 for in Code Section 21-2-540 of the O.C.G.A.

83 **SECTION 4.**

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

86 **SECTION 5.**

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