

House Bill 784

By: Representatives Richardson of the 125<sup>th</sup>, Newton of the 127<sup>th</sup>, Clifton of the 131<sup>st</sup>, and  
Leverett of the 123<sup>rd</sup>

A BILL TO BE ENTITLED  
AN ACT

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

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

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

11 (1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county  
12 purposes levied by, for, or on behalf of Columbia County, including, but not limited to,  
13 any ad valorem taxes to pay interest on and to retire county bonded indebtedness.

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

17 (b) Each resident of Columbia County is granted an exemption on such person's homestead  
18 from Columbia County ad valorem taxes for county purposes in the amount of \$8,000.00 of  
19 the assessed value of that homestead. The value of such property in excess of such exempted  
20 amount shall remain subject to taxation.

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

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

36 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
37 state ad valorem taxes, county or independent school district ad valorem taxes for educational  
38 purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption  
39 granted by subsection (b) of this section shall be in addition to and not in lieu of any other  
40 homestead exemption applicable to Columbia County ad valorem taxes for county purposes;  
41 provided, however, that the exemption granted by subsection (b) of this section shall be  
42 reduced by the amount of the assessed value of the homestead that is exempt pursuant to  
43 Code Section 48-5-44 of the O.C.G.A.

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

46 **SECTION 2.**

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

50 **SECTION 3.**

51 The election superintendent of Columbia County shall call and conduct an election as  
 52 provided in this section for the purpose of submitting this Act to the electors of Columbia  
 53 County for approval or rejection. The election superintendent shall conduct that election on  
 54 the Tuesday following the first Monday in November, 2025, and shall issue the call and  
 55 conduct that election as provided by general law. The election superintendent shall cause the  
 56 date and purpose of the election to be published once a week for two weeks immediately  
 57 preceding the date thereof in the official organ of Columbia County. The ballot shall have  
 58 written or printed thereon the words:

59 "( ) YES Shall the Act be approved which provides a homestead exemption from  
 60 Columbia County ad valorem taxes for county purposes in the amount of  
 61 ( ) NO \$8,000.00 of the assessed value of the homestead for residents of that  
 62 county?"

63 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 64 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 65 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
 66 effect on January 1, 2026. If the Act is not so approved or if the election is not conducted  
 67 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
 68 be automatically repealed on the 365th calendar day following the election date provided for

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

79 **SECTION 4.**

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

82 **SECTION 5.**

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