

Senate Bill 352

By: Senators Williams of the 25th and Anderson of the 24th

AS PASSED SENATE

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Jasper County school district ad valorem taxes for
2 educational purposes in the amount of \$40,000.00 of the assessed value of the homestead for
3 residents of that school district who are 65 years of age or older; to provide for definitions;
4 to specify the terms and conditions of the exemption and the procedures relating thereto; to
5 provide for applicability; to provide for compliance with constitutional requirements; to
6 provide for a referendum, effective dates, automatic repeal, mandatory execution of election,
7 and judicial remedies regarding failure to comply; to provide for related matters; to repeal
8 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 Jasper 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.

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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 65 years of age or older on or before
20 January 1 of the year in which application for the exemption under subsection (b) of this
21 section is made.

22 (b) Each resident of the Jasper County school district who is a senior citizen is granted an
23 exemption on such person's homestead from Jasper County school district ad valorem taxes
24 for educational purposes in the amount of \$40,000.00 of the assessed value of the homestead.
25 The value of that property in excess of such exempted amount shall remain subject to
26 taxation.

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

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

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

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

51 **SECTION 2.**

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

55 **SECTION 3.**

56 The election superintendent of Jasper County shall call and conduct an election as provided
 57 in this section for the purpose of submitting this Act to the electors of the Jasper County
 58 school district for approval or rejection. The election superintendent shall conduct that
 59 election on the Tuesday after the first Monday in November, 2025, and shall issue the call
 60 and conduct that election as provided by general law. The election superintendent shall
 61 cause the date and purpose of the election to be published once a week for two weeks
 62 immediately preceding the date thereof in the official organ of Jasper County. The ballot
 63 shall have written or printed thereon the words:

64 "() YES Shall the Act be approved which provides a homestead exemption from
 65 Jasper County school district ad valorem taxes for educational purposes in
 66 () NO the amount of \$40,000.00 of the assessed value of the homestead for
 67 residents of that school district who are 65 years of age or older?"

68 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
69 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
70 such question are for approval of the Act, Section 1 of this Act shall become of full force and
71 effect on January 1, 2026. If the Act is not so approved or if the election is not conducted
72 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
73 be automatically repealed on the 365th calendar day following the election date provided for
74 in this section. The expense of such election shall be borne by Jasper County. It shall be the
75 election superintendent's duty to certify the result thereof to the Secretary of State. The
76 provisions of this section shall be mandatory upon the election superintendent and are not
77 intended as directory. If the election superintendent fails or refuses to comply with this
78 section, any elector of the Jasper County school district may apply for a writ of mandamus
79 to compel the election superintendent to perform his or her duties under this section. If the
80 court finds that the election superintendent has not complied with this section, the court shall
81 fashion appropriate relief requiring the election superintendent to call and conduct such
82 election on the date required by this section or on the next date authorized for special
83 elections provided for in Code Section 21-2-540 of the O.C.G.A.

84 **SECTION 4.**

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

87 **SECTION 5.**

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