

House Bill 1168

By: Representative Huddleston of the 72<sup>nd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Heard County school district ad valorem taxes for  
2 educational purposes in the amount of the total 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 Heard 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 70 years of age or older on or before January 1  
19 of the year in which application for the exemption under subsection (b) of this section is  
20 made.

21 (b) Each resident of the Heard County school district who is a senior citizen is granted an  
22 exemption on such person's homestead from Heard County school district ad valorem taxes  
23 for educational purposes in the amount of the total assessed value of such homestead.

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

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

40 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
41 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem  
42 taxes for municipal purposes, or independent school district ad valorem taxes for educational

43 purposes. The homestead exemption granted by subsection (b) of this section shall be in  
 44 addition to and not in lieu of any other homestead exemption applicable to Heard County  
 45 school district ad valorem taxes for educational purposes.

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

48 **SECTION 2.**

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

52 **SECTION 3.**

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

61 "( ) YES Shall the Act be approved which provides a homestead exemption from  
 62 Heard County school district ad valorem taxes for educational purposes in  
 63 ( ) NO the amount of the total assessed value of the homestead for residents of that  
 64 school district who are 70 years of age or older?"

65 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 66 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 67 such question are for approval of the Act, Section 1 of this Act shall become of full force and

68 effect on January 1, 2027. If the Act is not so approved or if the election is not conducted  
69 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
70 be automatically repealed on the 365th calendar day following the election date provided for  
71 in this section. The expense of such election shall be borne by Heard County. It shall be the  
72 election superintendent's duty to certify the result thereof to the Secretary of State. The  
73 provisions of this section shall be mandatory upon the election superintendent and are not  
74 intended as directory. If the election superintendent fails or refuses to comply with this  
75 section, any elector of the Heard County school district may apply for a writ of mandamus  
76 to compel the election superintendent to perform his or her duties under this section. If the  
77 court finds that the election superintendent has not complied with this section, the court shall  
78 fashion appropriate relief requiring the election superintendent to call and conduct such  
79 election on the date required by this section or on the next date authorized for special  
80 elections provided for in Code Section 21-2-540 of the O.C.G.A.

81 **SECTION 4.**

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

84 **SECTION 5.**

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