

House Bill 1524

By: Representatives Donatucci of the 105th, Efstoration of the 104th, Hong of the 103rd, Hilton of the 48th, Reeves of the 99th, and others

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Gwinnett County school district ad valorem taxes
2 for educational purposes in the amount of 50 percent of the assessed value of the homestead
3 for certain residents of that school district who are 65 years of age but less than 70 years of
4 age and in the amount of the full assessed value of the homestead for certain residents of that
5 school district who are 70 years of age or older; to provide for definitions; to specify the
6 terms and conditions of the exemption and the procedures relating thereto; to provide for
7 applicability; to provide for compliance with constitutional requirements; to provide for a
8 referendum, effective dates, automatic repeal, mandatory execution of election, and judicial
9 remedies regarding failure to comply; to provide for related matters; to repeal conflicting
10 laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 **SECTION 1.**

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

14 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
15 educational purposes levied by, for, or on behalf of the Gwinnett County school district,

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

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

21 (3) "Senior citizen" means a person who is 65 years of age or older on or before January 1
22 of the year in which application for the exemption under subsection (b) of this section is
23 made, who owns and possesses the real property, and who has been granted a homestead
24 exemption for property located within the district for five of the last six years.

25 (b)(1) Each resident of the Gwinnett County school district who is a senior citizen 65 years
26 of age but less than 70 years of age is granted an exemption on such person's homestead
27 from Gwinnett County school district ad valorem taxes for educational purposes in the
28 amount of 50 percent of the assessed value of such homestead as such assessed value may
29 be reduced by any other applicable homestead exemptions from Gwinnett County school
30 district ad valorem taxes for educational purposes. The value of that property in excess of
31 such exempted amount shall remain subject to taxation.

32 (2) Each resident of the Gwinnett County school district who is a senior citizen 70 years
33 of age or older is granted an exemption on such person's homestead from Gwinnett County
34 school district ad valorem taxes for educational purposes in the amount of the full assessed
35 value of such homestead as such assessed value may be reduced by any other applicable
36 homestead exemptions from Gwinnett County school district ad valorem taxes for
37 educational purposes. The value of that property in excess of such exempted amount shall
38 remain subject to taxation.

39 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
40 section unless such person or person's agent files an application with the tax commissioner
41 of Gwinnett County, giving such person's age and such additional information relative to
42 receiving such exemption as will enable the tax commissioner of Gwinnett County to make

43 a determination regarding the initial and continuing eligibility of such person for such
44 exemption. The tax commissioner of Gwinnett County shall provide application forms for
45 this purpose.

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

55 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
56 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
57 taxes for municipal purposes, or independent school district ad valorem taxes for educational
58 purposes. The homestead exemption granted by subsection (b) of this section shall be in lieu
59 of and not in addition to any other senior citizen homestead exemption applicable to
60 Gwinnett County school district ad valorem taxes for educational purposes; provided,
61 however, that the tax commissioner of Gwinnett County shall apply the largest or most
62 beneficial senior homestead exemption for which the taxpayer is eligible. The homestead
63 exemption granted by subsection (b) of this subsection shall be in addition to and not in lieu
64 of all other homestead exemptions applicable to Gwinnett County school district ad valorem
65 taxes for educational purposes.

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

68 **SECTION 2.**

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

72 **SECTION 3.**

73 The election superintendent of Gwinnett County shall call and conduct an election as
 74 provided in this section for the purpose of submitting this Act to the electors of the Gwinnett
 75 County school district for approval or rejection. The election superintendent shall conduct
 76 that election on the Tuesday after the first Monday in November, 2026, and shall issue the
 77 call and conduct that election as provided by general law. The election superintendent shall
 78 cause the date and purpose of the election to be published once a week for two weeks
 79 immediately preceding the date thereof in the official organ of Gwinnett County. The ballot
 80 shall have written or printed thereon the words:

81 "() YES Do you approve an Act to provide a new homestead exemption from
 82 Gwinnett County school district ad valorem taxes for educational purposes
 83 () NO in the amount of 50 percent of the assessed value of the homestead for
 84 certain residents of that school district who are 65 years of age but less than
 85 70 years of age and in the amount of 100 percent of the assessed value of
 86 the homestead for certain residents of that school district who are 70 years
 87 of age or older?"

88 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 89 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 90 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 91 effect on January 1, 2027. If the Act is not so approved or if the election is not conducted
 92 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
 93 be automatically repealed on the 365th calendar day following the election date provided for

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

104

SECTION 4.

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

107

SECTION 5.

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