

House Bill 988 (AS PASSED HOUSE AND SENATE)

By: Representatives Gullett of the 19th, Momtahan of the 17th, Gravley of the 67th, Alexander of the 66th, Kelley of the 16th, and others

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Paulding County ad valorem taxes for county
2 purposes in the amount of \$4,000.00 of the assessed value of the homestead for residents of
3 that county for tax year 2023 and \$8,000.00 for tax years beginning on or after January 1,
4 2024; to provide for definitions; to specify the terms and conditions of the exemption and the
5 procedures relating thereto; to provide for applicability; to provide for compliance with
6 constitutional requirements; to provide for a referendum, effective dates, and automatic
7 repeal; 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 Paulding County, except for any ad valorem taxes
13 for fire protection purposes or to pay interest on and to retire county bonded
14 indebtedness.

15 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
16 the O.C.G.A., as amended.

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17 (b)(1) Each resident of Paulding County is granted an exemption on that person's
18 homestead from Paulding County ad valorem taxes for county purposes in the amount of
19 \$4,000.00 of the assessed value of that homestead for tax year 2023. The value of that
20 property in excess of such exempted amount shall remain subject to taxation.

21 (2) Each resident of Paulding County is granted an exemption on that person's homestead
22 from Paulding County ad valorem taxes for county purposes in the amount of \$8,000.00
23 of the assessed value of that homestead for tax years beginning on or after January 1,
24 2024. The value of that property in excess of such exempted amount shall remain subject
25 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 Paulding County, giving such information relative to receiving such exemption as will
29 enable the tax commissioner of Paulding County to make a determination regarding the
30 initial and continuing eligibility of such person for such exemption. The tax commissioner
31 of Paulding County shall provide application forms for this purpose.

32 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
33 the O.C.G.A., as amended; provided, however, that each resident who has been granted an
34 exemption pursuant to Code Section 48-5-44, and remains eligible for such exemption, shall
35 automatically be granted the homestead exemption provided by this Act. The exemption
36 shall be automatically renewed from year to year as long as the person granted the homestead
37 exemption under subsection (b) of this section occupies the residence as a homestead. After
38 a person has filed the proper application as provided in subsection (c) of this section, it shall
39 not be necessary to make application thereafter for any year, and the exemption shall
40 continue to be allowed to such person. It shall be the duty of any person granted the
41 homestead exemption under subsection (b) of this section to notify the tax commissioner of
42 Paulding County in the event that such person for any reason becomes ineligible for such
43 exemption.

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

49 **SECTION 2.**

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

53 **SECTION 3.**

54 The election superintendent of Paulding County shall call and conduct an election as
 55 provided in this section for the purpose of submitting this Act to the electors of Paulding
 56 County for approval or rejection. The election superintendent shall conduct that election on
 57 the date of the 2022 general primary election and shall issue the call and conduct that election
 58 as provided by general law. The election superintendent shall cause the date and purpose of
 59 the election to be published once a week for two weeks immediately preceding the date
 60 thereof in the official organ of Paulding County. The ballot shall have written or printed
 61 thereon the words:

62 "() YES Shall the Act be approved which provides a homestead exemption from
 63 Paulding County ad valorem taxes for county purposes in the amount of
 64 () NO \$4,000.00 for tax year 2023, or \$8,000.00 for tax years beginning on or after
 65 January 1, 2024, of the assessed value of the homestead for residents of that
 66 county?"

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, 2023. 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 January immediately following that election
73 date. The expense of such election shall be borne by Paulding County. It shall be the
74 election superintendent's duty to certify the result thereof to the Secretary of State.

75 **SECTION 4.**

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

78 **SECTION 5.**

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