

House Bill 748 (AS PASSED HOUSE AND SENATE)

By: Representatives Reeves of the 99th, Efstoration of the 104th, Clark of the 108th, McClain of the 109th, Mughal of the 105th, and others

A BILL TO BE ENTITLED
AN ACT

1 To provide an additional homestead exemption from Gwinnett County school district ad
2 valorem taxes for educational purposes in the amount of \$2,000.00 of the assessed value of
3 the homestead for residents of that school district who are certain public service employees;
4 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, automatic repeal,
7 mandatory execution of election, and judicial remedies regarding failure to comply; 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 Gwinnett County school district,
14 except for any ad valorem taxes to pay interest on and to retire county school district
15 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.

18 (3) "Public service employee" means a person who is, on or before January 1 of the year
19 in which application for the exemption under subsection (b) of this section is made, a:

20 (A) Firefighter, paramedic, certified peace officer, or other law enforcement officer
21 employed by the government of the United States or any department, agency, authority,
22 or bureau thereof or by the State of Georgia or any county, municipality, special
23 district, county or independent school system, or other political subdivision thereof;

24 (B) Teacher, paraprofessional, or administrator employed by the Gwinnett County
25 School District or Buford City School District;

26 (C) Person employed by or holding staff privileges at a hospital located within
27 Gwinnett County; or

28 (D) Member of the armed forces of the United States, including any reserve or
29 National Guard components and the United States Coast Guard.

30 (b) Each resident of the Gwinnett County school district who is a public service employee
31 is granted an additional exemption on that person's homestead from Gwinnett County school
32 district ad valorem taxes for educational purposes in the amount of \$2,000.00 of the assessed
33 value of that homestead. The value of that property in excess of such exempted amount shall
34 remain subject to taxation.

35 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
36 section unless such person or person's agent files an application with the tax commissioner
37 of Gwinnett County, giving the person's age and such additional information relative to
38 receiving such exemption as will enable the tax commissioner or the board of tax assessors
39 of Gwinnett County to make a determination regarding the initial and continuing eligibility
40 of such person for such exemption. The tax commissioner or the board of tax assessors of
41 Gwinnett County shall provide application forms for this purpose.

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

51 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
52 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
53 taxes for municipal purposes, or independent school district ad valorem taxes for educational
54 purposes. The homestead exemption granted by subsection (b) of this section shall be in
55 addition to and not in lieu of any other homestead exemption applicable to Gwinnett County
56 school district ad valorem taxes for educational purposes.

57 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
58 beginning on or after January 1, 2025.

59 **SECTION 2.**

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

63 **SECTION 3.**

64 The election superintendent of Gwinnett County shall call and conduct an election as
65 provided in this section for the purpose of submitting this Act to the electors of the Gwinnett
66 County school district for approval or rejection. The election superintendent shall conduct

67 that election on the date of the general primary in 2024 and shall issue the call and conduct
68 that election as provided by general law. The election superintendent shall cause the date and
69 purpose of the election to be published once a week for two weeks immediately preceding
70 the date thereof in the official organ of Gwinnett County. The ballot shall have written or
71 printed thereon the words:

72 "() YES Shall the Act be approved which provides an additional homestead
73 exemption from Gwinnett County school district ad valorem taxes for
74 () NO educational purposes in the amount of \$2,000.00 of the assessed value of the
75 homestead for residents of that school district who are public service
76 employees?"

77 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
78 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
79 such question are for approval of the Act, Section 1 of this Act shall become of full force and
80 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted
81 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
82 be automatically repealed on the first day of January immediately following that election
83 date. The expense of such election shall be borne by Gwinnett County. It shall be the
84 election superintendent's duty to certify the result thereof to the Secretary of State. The
85 provisions of this section shall be mandatory upon the election superintendent and are not
86 intended as directory. If the election superintendent fails or refuses to comply with this
87 section, any elector of the Gwinnett County school district may apply for a writ of mandamus
88 to compel the election superintendent to perform his or her duties under this section. If the
89 court finds that the election superintendent has not complied with this section, the court shall
90 fashion appropriate relief requiring the election superintendent to call and conduct such
91 election on the date required by this section or on the next date authorized for special
92 elections provided for in Code Section 21-2-540 of the O.C.G.A.

93 **SECTION 4.**

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

96 **SECTION 5.**

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