

House Bill 763 (AS PASSED HOUSE AND SENATE)

By: Representatives Wiedower of the 121<sup>st</sup> and Gaines of the 120<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Oconee County ad valorem taxes for county  
2 purposes in the amount of \$10,000.00 of the assessed value of the homestead for residents  
3 of that county who are 75 years of age or older; to provide for definitions; to specify the  
4 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 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 Oconee County, except for any ad valorem taxes  
13 to pay interest on and to retire county bonded indebtedness.

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

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16 (3) "Senior citizen" means a person who is 75 years of age or older on or before  
17 January 1 of the year in which application for the exemption under subsection (b) of this  
18 section is made.

19 (b) Each resident of Oconee County who is a senior citizen is granted an exemption on that  
20 person's homestead from Oconee County ad valorem taxes for county purposes in the amount  
21 of \$10,000.00 of the assessed value of that homestead. The value of that property in excess  
22 of such exempted amount shall remain subject to taxation.

23 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
24 section unless such person or person's agent files an application with the tax commissioner  
25 of Oconee County, giving the person's age and such additional information relative to  
26 receiving such exemption as will enable the tax commissioner of Oconee County to make a  
27 determination regarding the initial and continuing eligibility of such person for such  
28 exemption; provided, however, that, if such person is already receiving one or more  
29 homestead exemptions from Oconee County ad valorem taxes for county purposes when he  
30 or she turns 75 years of age, he or she shall automatically receive the exemption provided for  
31 in this section without needing to apply for it as provided for in this subsection. The tax  
32 commissioner of Oconee County shall provide application forms for this purpose.

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

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

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

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 Oconee County shall call and conduct an election as provided  
 55 in this section for the purpose of submitting this Act to the electors of Oconee County for  
 56 approval or rejection. The election superintendent shall conduct that election on the date of  
 57 the general primary in 2024 and shall issue the call and conduct that election as provided by  
 58 general law. The election superintendent shall cause the date and purpose of the election to  
 59 be published once a week for two weeks immediately preceding the date thereof in the  
 60 official organ of Oconee County. The ballot shall have written or printed thereon the words:

61 "( ) YES Shall the Act be approved which provides a homestead exemption from  
 62 Oconee County ad valorem taxes for county purposes in the amount of  
 63 ( ) NO \$10,000.00 of the assessed value of the homestead for residents of that  
 64 county who are 75 years of age or older, provided that all other local  
 65 homestead exemptions on this ballot are approved?"

66 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
67 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
68 such question are for approval of the Act, and if more than one-half of the votes cast on each  
69 of the questions regarding the following Acts are for approval of such Acts:

70 (1) An Act to provide a \$3,000.00 exemption from Oconee County school district ad  
71 valorem taxes for educational purposes, with an automatic increase of such exemption  
72 to \$8,000.00 on January 1, 2035;

73 (2) An Act to provide a \$3,000.00 exemption from Oconee County ad valorem taxes for  
74 county purposes, with an automatic increase of such exemption to \$8,000.00 on  
75 January 1, 2035;

76 (3) An Act to repeal the homestead exemption granted from Oconee County school  
77 district ad valorem taxes for educational purposes to certain residents of that school  
78 district, approved March 27, 1998 (Ga. L. 1998, p. 3568);

79 (4) An Act to repeal the homestead exemption from Oconee County ad valorem taxes  
80 for county purposes for certain residents of that county who are 65 years of age or over,  
81 approved March 27, 1998 (Ga. L. 1998, p. 3576);

82 (5) An Act to repeal the homestead exemption granted from Oconee County ad valorem  
83 taxes to certain residents of that county, approved May 4, 2006 (Ga. L. 2006, p. 4132);

84 (6) An Act to close to new applications the homestead exemption granted from Oconee  
85 County ad valorem taxes to certain residents of that county, approved May 4, 2006 (Ga.  
86 L. 2006, p. 4127);

87 (7) An Act granting a homestead exemption from Oconee County ad valorem taxes for  
88 county purposes in an amount equal to the amount by which the current year assessed  
89 value of the homestead exceeds the base year assessed value of such homestead for  
90 residents of that county who are 65 years of age or older;

91 (8) An Act granting a homestead exemption from Oconee County school district ad  
92 valorem taxes for educational purposes in an amount equal to the amount by which the

93 current year assessed value of the homestead exceeds the base year assessed value of such  
94 homestead for residents of that county who are 65 years of age or older; and  
95 (9) An Act granting a homestead exemption from Oconee County school district ad  
96 valorem taxes for educational purposes in the amount of \$10,000.00 for residents of that  
97 county who are 75 years of age or older,  
98 Section 1 of this Act shall become of full force and effect on January 1, 2025. If the Act or  
99 any one of the Acts provided for in paragraphs (1) through (9) of this section are not so  
100 approved or if the election on the Act or any of the Acts provided for in paragraphs (1)  
101 through (9) of this section is not conducted as provided in this section, Section 1 of this Act  
102 shall not become effective, and this Act shall be automatically repealed on the first day of  
103 January immediately following that election date. The expense of such election shall be  
104 borne by Oconee County. It shall be the election superintendent's duty to certify the result  
105 thereof to the Secretary of State. The provisions of this section shall be mandatory upon the  
106 election superintendent and are not intended as directory. If the election superintendent fails  
107 or refuses to comply with this section, any elector of Oconee County may apply for a writ  
108 of mandamus to compel the election superintendent to perform his or her duties under this  
109 section. If the court finds that the election superintendent has not complied with this section,  
110 the court shall fashion appropriate relief requiring the election superintendent to call and  
111 conduct such election on the date required by this section or on the next date authorized for  
112 special elections provided for in Code Section 21-2-540 of the O.C.G.A.

113 **SECTION 4.**

114 Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon  
115 its approval by the Governor or upon its becoming law without such approval, provided that:  
116 (1) An Act to provide a \$3,000.00 exemption from Oconee County school district ad  
117 valorem taxes for educational purposes, with an automatic increase of such exemption  
118 to \$8,000.00 on January 1, 2035;

- 119 (2) An Act to provide a \$3,000.00 exemption from Oconee County ad valorem taxes for  
120 county purposes, with an automatic increase of such exemption to \$8,000.00 on  
121 January 1, 2035;
- 122 (3) An Act to repeal the homestead exemption granted from Oconee County school  
123 district ad valorem taxes for educational purposes to certain residents of that school  
124 district, approved March 27, 1998 (Ga. L. 1998, p. 3568);
- 125 (4) An Act to repeal the homestead exemption from Oconee County ad valorem taxes  
126 for county purposes for certain residents of that county who are 65 years of age or over,  
127 approved March 27, 1998 (Ga. L. 1998, p. 3576);
- 128 (5) An Act to repeal the homestead exemption granted from Oconee County ad valorem  
129 taxes to certain residents of that county, approved May 4, 2006 (Ga. L. 2006, p. 4132);
- 130 (6) An Act to close to new applications the homestead exemption granted from Oconee  
131 County ad valorem taxes to certain residents of that county, approved May 4, 2006 (Ga.  
132 L. 2006, p. 4127);
- 133 (7) An Act granting a homestead exemption from Oconee County ad valorem taxes for  
134 county purposes in an amount equal to the amount by which the current year assessed  
135 value of the homestead exceeds the base year assessed value of such homestead for  
136 residents of that county who are 65 years of age or older;
- 137 (8) An Act granting a homestead exemption from Oconee County school district ad  
138 valorem taxes for educational purposes in an amount equal to the amount by which the  
139 current year assessed value of the homestead exceeds the base year assessed value of such  
140 homestead for residents of that county who are 65 years of age or older; and
- 141 (9) An Act granting a homestead exemption from Oconee County school district ad  
142 valorem taxes for educational purposes in the amount of \$10,000.00 for residents of that  
143 county who are 75 years of age or older,

144 are enacted in the 2023 regular session of the General Assembly. If each such Act is not so  
145 enacted, this Act shall not become effective and shall be automatically repealed on January 1, 2025.

146 **SECTION 5.**

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