

House Bill 769 (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 \$3,000.00 of the assessed value of the homestead for residents of  
3 that county; to provide for the automatic increase of such exemption to \$8,000.00 of the  
4 assessed value of the homestead for residents of that county on January 1, 2035; to provide  
5 for definitions; to specify the terms and conditions of the exemption and the procedures  
6 relating thereto; to provide for applicability; to provide for compliance with constitutional  
7 requirements; to provide for a referendum, effective dates, automatic repeal, mandatory  
8 execution of election, and judicial remedies regarding failure to comply; to provide for  
9 related matters; to repeal conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

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

13 (1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county  
14 purposes levied by, for, or on behalf of Oconee County, except for any ad valorem taxes  
15 to pay interest on and to retire county 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 (b)(1) Each resident of Oconee County is granted an exemption on that person's  
19 homestead from Oconee County ad valorem taxes for county purposes in the amount  
20 of \$3,000.00 of the assessed value of that homestead. The value of that property in  
21 excess of such exempted amount shall remain subject to taxation.

22 (2) The exemption granted to each resident of Oconee County shall automatically  
23 increase to \$8,000.00 of the assessed value of that homestead on January 1, 2035.

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 Oconee County, giving such information relative to receiving such exemption as will  
27 enable the tax commissioner of Oconee County to make a determination regarding the initial  
28 and continuing eligibility of such person for such exemption. The tax commissioner of  
29 Oconee County shall provide application forms for this purpose.

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

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

42 granted by subsection (b) of this section shall be in addition to and not in lieu of any other  
 43 homestead exemption applicable to Oconee County ad valorem taxes for county purposes.  
 44 (f) The exemption granted by subsection (b) of this section, except as otherwise provided  
 45 in that subsection, shall apply to all taxable years beginning on or after January 1, 2025.

## 46 SECTION 2.

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

## 50 SECTION 3.

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

58 "( ) YES Shall the Act be approved which provides a homestead exemption from  
 59 ( ) NO Oconee County ad valorem taxes for county purposes in the amount of  
 60 \$3,000.00, automatically increasing to \$8,000.00 on January 1, 2035, of the  
 61 assessed value of the homestead for residents of that county, provided that  
 62 all of the other local homestead exemption questions on this ballot are  
 63 approved?"

64 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 65 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on

66 such question are for approval of the Act, and more than one-half of the votes cast on each  
67 of the questions regarding the following Acts are for approval of such Acts:

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

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

74 (3) An Act to repeal the homestead exemption granted from Oconee County ad valorem  
75 taxes for county purposes to certain residents of that county, approved March 27, 1998  
76 (Ga. L. 1998, p. 3576);

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

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

82 (6) An Act granting a homestead exemption from Oconee County ad valorem taxes for  
83 county purposes in an amount equal to the amount by which the current year assessed  
84 value of the homestead exceeds the base year assessed value of such homestead for  
85 residents of that county who are 65 years of age or over;

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

90 (8) An Act granting a homestead exemption from Oconee County ad valorem taxes for  
91 county purposes in the amount of \$10,000.00 for residents of that county who are 75  
92 years of age or older; and

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

111 **SECTION 4.**

112 Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon  
113 its approval by the Governor or upon its becoming law without such approval, provided that:

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

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

142 are enacted in the 2023 regular session of the General Assembly; if each such Act is not so  
143 enacted this Act shall not become effective and shall be automatically repealed on January 1, 2024.

144

**SECTION 5.**

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