

House Bill 1088 (AS PASSED HOUSE AND SENATE)

By: Representatives Persinger of the 119th, Efstoration of the 104th, and Gaines of the 120th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Barrow County school district ad valorem taxes for
2 educational purposes for certain senior citizens with certain maximum incomes; to provide
3 for definitions; to specify the terms and conditions of the exemption and the procedures
4 relating thereto; to provide for applicability and eligibility; to provide for compliance with
5 constitutional requirements; to provide for a referendum, effective dates, automatic repeal,
6 mandatory execution of election, and judicial remedies regarding failure to comply; to repeal
7 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 educational purposes" means all ad valorem taxes for
12 educational purposes levied by, for, or on behalf of the Barrow County school district,
13 including, but not limited to, any ad valorem taxes to pay interest on and to retire county
14 school district bonded 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, with the additional qualification that it shall include not more
17 than five contiguous acres of homestead property.

18 (3) "Income" means gross income from all sources determined pursuant to Chapter 7 of
19 Title 48 of the O.C.G.A., as amended, for state income tax purposes, excluding income
20 received as retirement, survivor, or disability benefits under the federal Social Security
21 Act or under any other public or private retirement, disability, or pension system, but
22 including such income which is in excess of the maximum amount authorized to be paid
23 to an individual and such individual's spouse under the federal Social Security Act.
24 Income from such sources in excess of such maximum amount shall be included as
25 income for the purposes of this Act.

26 (4) "Senior citizen" means a person who is 62 years of age or older on or before January
27 1 of the year in which application for the exemption under subsection (b) of this section
28 is made.

29 (b) Each resident of the Barrow County school district who is a senior citizen is granted an
30 exemption on that person's homestead from Barrow County school district ad valorem taxes
31 for educational purposes in the amount of \$140,000.00 of the assessed value of that
32 homestead. The exemption under this subsection shall only be granted if that person's
33 income, together with the income of the spouse who also occupies and resides at such
34 homestead, does not exceed \$59,999.99 for the immediately preceding year. The value of
35 that property in excess of such exempted amount shall remain subject to taxation.

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

41 exemption. The tax commissioner of Barrow County shall provide application forms for this
42 purpose.

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

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

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

61 (g) A person shall not receive the homestead exemption granted by subsection (b) of this
62 section if there are minor children residing in the homestead unless such children are the
63 natural or adopted children of the person, are foster children under the care of the person, are
64 children for whom the person has been appointed guardian.

65 **SECTION 2.**

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

69 **SECTION 3.**

70 The election superintendent of Barrow County shall call and conduct an election as provided
 71 in this section for the purpose of submitting this Act to the electors of the Barrow County
 72 school district for approval or rejection. The election superintendent shall conduct that
 73 election on no later than the Tuesday next following the first Monday in November, 2024,
 74 and shall issue the call and conduct that election as provided by general law. The election
 75 superintendent shall cause the date and purpose of the election to be published once a week
 76 for two weeks immediately preceding the date thereof in the official organ of Barrow
 77 County. The ballot shall have written or printed thereon the words:

78 " YES Shall the Act be approved which provides a homestead exemption from
 79 Barrow County school district ad valorem taxes for educational purposes in
 80 NO the amount of \$140,000.00 of the assessed value of the homestead for
 81 residents of that school district who are 62 years of age or older and whose
 82 income, not including certain retirement income, does not exceed
 83 \$59,999.99?"

84 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 85 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 86 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 87 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted
 88 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
 89 be automatically repealed on the first day of January immediately following that election
 90 date. The expense of such election shall be borne by Barrow County. It shall be the election

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

100

SECTION 4.

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

103

SECTION 5.

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