

House Bill 1270

By: Representatives Hawkins of the 27th, Dunahoo of the 31st, Dubnik of the 29th, McCollum of the 30th, Clark of the 100th, and others

A BILL TO BE ENTITLED
AN ACT

1 To provide for a new homestead exemption from Hall County School District ad valorem
2 taxes for educational purposes in an amount equal to the amount by which the current year
3 assessed value of a homestead exceeds the adjusted base year assessed value of such
4 homestead; to provide for definitions; to specify the terms and conditions of the exemption
5 and the procedures relating thereto; to provide for applicability; to provide for compliance
6 with constitutional requirements; to provide for a referendum, effective dates, and automatic
7 repeal; to provide for mandatory execution of election and judicial remedies regarding failure
8 to comply; to repeal 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 Hall County School District, except
14 for any ad valorem taxes levied to pay interest on and to retire bonded indebtedness.

15 (2) "Adjusted base year assessed value" means the sum of:

16 (A) The previous adjusted base year assessed value;

17 (B) An amount equal to the difference between the current year assessed value of the
18 homestead and the base year assessed value of the homestead, provided that such
19 amount shall not exceed 3 percent of the previous adjusted base year assessed value of
20 the homestead; and

21 (C) The value of any substantial property change, provided that no such value added
22 improvements to the homestead shall be duplicated as to the same addition or
23 improvement.

24 (3) "Base year assessed value" means:

25 (A) With respect to an exemption under this section which is first granted to a person
26 on such person's homestead for the 2025 taxable year, the assessed value for taxable
27 year 2023, including any final determination of value on appeal pursuant to Code
28 Section 48-5-311, of the homestead; or

29 (B) In all other cases, the assessed value, including any final determination of value on
30 appeal pursuant to Code Section 48-5-311, of the homestead from the taxable year
31 immediately preceding the taxable year in which the exemption under this section is
32 first granted to the applicant.

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

35 (5) "Previous adjusted base year assessed value" means:

36 (A) With respect to the year for which the exemption under this section is first granted
37 to a person on such person's homestead, the base year assessed value; or

38 (B) In all other cases, the adjusted base year assessed value of the homestead as
39 calculated in the taxable year immediately preceding the current year, including any
40 final determination of value on appeal pursuant to Code Section 48-5-311.

41 (6) "Substantial property change" means any increase or decrease in the assessed value
42 of a homestead derived from additions or improvements to, or the removal of real
43 property from, the homestead which occurred after the year in which the base year

44 assessed value is determined for the homestead. The assessed value of the substantial
45 property changes shall be established following any final determination of value on
46 appeal pursuant to Code Section 48-5-311.

47 (b)(1) Each resident of Hall County School District is granted an exemption on that
48 person's homestead from Hall County School District ad valorem taxes for educational
49 purposes in an amount equal to the amount by which the current year assessed value of
50 that homestead, including any final determination of value on appeal pursuant to Code
51 Section 48-5-311 of the O.C.G.A., exceeds its previous adjusted base year assessed value.

52 (2) Except as provided for in subsection (c) of this section, no exemption provided for
53 in this subsection shall transfer to any subsequent owner of the property, and the assessed
54 value of the property shall be as provided by law.

55 (c) The surviving spouse of the person who has been granted the exemption provided for
56 in subsection (b) of this section shall continue to receive the exemption provided under
57 subsection (b) of this section, so long as such surviving spouse continues to occupy the
58 residence as a homestead.

59 (d) A person shall not receive the homestead exemption granted by subsection (b) of this
60 section unless such person or person's agent files an application with the tax commissioner
61 of Hall County giving such information relative to receiving such exemption as will enable
62 such tax receiver or tax commissioner to make a determination regarding the initial and
63 continuing eligibility of such person for such exemption or such person has already filed
64 for and is receiving a homestead exemption and such existing application provides
65 sufficient information to make such determination of eligibility. Such tax receiver or tax
66 commissioner shall provide application forms for this purpose.

67 (e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1
68 of the O.C.G.A., as amended. The exemption shall be automatically renewed from year
69 to year so long as the owner occupies the residence as a homestead. After a person has
70 filed the proper application as provided in subsection (d) of this section, it shall not be

71 necessary to make application thereafter for any year and the exemption shall continue to
72 be allowed to such person. It shall be the duty of any person granted the homestead
73 exemption under subsection (b) of this section to notify the tax commissioner of Hall
74 County in the event that such person for any reason becomes ineligible for that exemption.

75 (f)(1) The exemption granted by subsection (b) of this section shall not apply to or affect
76 state or county ad valorem taxes, independent school district ad valorem taxes for
77 educational purposes, or municipal ad valorem taxes for municipal purposes.

78 (2) Except as otherwise provided in paragraph (3) of this subsection, the homestead
79 exemption granted by subsection (b) of this section shall be in addition to and not in lieu
80 of any other homestead exemption applicable to ad valorem taxes.

81 (3) The homestead exemption granted by subsection (b) of this section shall be in lieu
82 of and not in addition to any other base year value or adjusted base year value homestead
83 exemption provided by local Act which is applicable to Hall County School District ad
84 valorem taxes for educational purposes.

85 (g) The exemption granted by this Act shall be applicable to all taxable years beginning
86 on or after January 1, 2025.

87 **SECTION 2.**

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

91 **SECTION 3.**

92 (a) The election superintendent of Hall County shall call and conduct an election as
93 provided in this section for the purpose of submitting this Act to the electors of Hall
94 County for approval or rejection. The election superintendent shall conduct such election
95 on the Tuesday after the first Monday in November, 2024, and shall issue the call and

96 conduct such election as provided by general law. The election superintendent shall cause
 97 the date and purpose of the election to be published once a week for two weeks
 98 immediately preceding the date thereof in the official organ of Hall County. The ballot
 99 shall have written or printed thereon the words:

100 "() YES Shall the Act be approved which provides a homestead exemption from Hall
 101 County School District ad valorem taxes for educational purposes in an
 102 () NO amount equal to the amount by which the current year assessed value of a
 103 homestead exceeds its base year assessed value, provided that the base year
 104 assessed value of such homestead shall be subject to annual increases of up
 105 to 3 percent?"

106 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
 107 desiring to vote for rejection of the Act shall vote "No."

108 (b) If more than one-half of the votes cast on such question are for approval of the Act,
 109 Section 1 of this Act shall become of full force and effect on January 1, 2025. If the Act
 110 is not so approved or if the election is not conducted as provided in this section, Section 1
 111 of this Act shall not become effective and this Act shall be automatically repealed on the
 112 first day of July immediately following that election date.

113 (c) The expense of such election shall be borne by the Hall County School District. It shall
 114 be the election superintendent's duty to certify the result thereof to the Secretary of State.

115 (d) The provisions of this section shall be mandatory upon the election superintendent and
 116 are not intended as directory. If the election superintendent fails or refuses to comply with
 117 this section, any elector of Hall County School District may apply for a writ of mandamus
 118 to compel the election superintendent to perform his or her duties under this section. If the
 119 court finds that the election superintendent has not complied with this section, the court
 120 shall fashion appropriate relief requiring the election superintendent to call and conduct
 121 such election on the date required by this section or on the next date authorized for special
 122 elections provided for in Code Section 21-2-540 of the O.C.G.A.

123 **SECTION 4.**

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

126 **SECTION 5.**

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