

House Bill 717 (COMMITTEE SUBSTITUTE)

By: Representatives Barrett of the 24th, McDonald of the 26th, Jones of the 25th, Jasperse of the 11th, Cox of the 28th, and others

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from Forsyth County school district ad valorem taxes
2 for educational purposes, through tax year 2035, in an amount equal to the amount by which
3 the current year assessed value of a homestead exceeds the adjusted base year assessed value
4 of such homestead; to provide for definitions; to specify the terms and conditions of the
5 exemption and the procedures relating thereto; to provide for related matters; to provide for
6 applicability; to provide for compliance with constitutional requirements; to provide for a
7 referendum, effective dates, automatic repeal, mandatory execution of election, and judicial
8 remedies regarding failure 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 the Forsyth County school district,
14 but excluding any ad valorem taxes to pay interest on and to retire educational bonded
15 indebtedness.

H. B. 717 (SUB)

16 (2) "Base year" means the taxable year immediately preceding the taxable year in which
17 the exemption under this Act is first granted to the most recent owner of such homestead;
18 provided, however, that the tax commissioner shall adjust the base year assessed value
19 annually by no more than 4 percent.

20 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
21 the O.C.G.A., as amended, with the additional qualification that it shall include only the
22 primary residence and not more than five contiguous acres of land immediately
23 surrounding such residence.

24 (b) Each resident within the Forsyth County school district is granted an exemption on that
25 person's homestead from Forsyth County school district ad valorem taxes for educational
26 purposes in an amount equal to the amount by which the current year assessed value of that
27 homestead exceeds the adjusted base year assessed value, including any final determination
28 of value on appeal pursuant to Code Section 48-5-311 of the O.C.G.A., as amended, of the
29 homestead. This exemption shall apply to taxes assessed on improvements to the homestead
30 or additional land that is added to the homestead after January 1 of the base year, provided
31 that the base year for assessing the value of such improvements or additions shall be the
32 taxable year such improvements or additions were made. If any real property is removed
33 from the homestead, the base year assessed value, including any final determination of value
34 on appeal pursuant to Code Section 48-5-311 of the O.C.G.A., as amended, shall be adjusted
35 to reflect such removal and the exemption shall be recalculated accordingly. The value of
36 that property in excess of such exempted amount shall remain subject to taxation.

37 (c) The surviving spouse of the person who has been granted the exemption provided for in
38 subsection (b) of this section shall continue to receive the exemption provided under
39 subsection (b) of this section, so long as that surviving spouse continues to occupy the home
40 as a residence and homestead.

41 (d) A person shall not receive the homestead exemption granted by subsection (b) of this
42 section unless the person or person's agent files an application with the tax commissioner of

43 Forsyth County giving such information relative to receiving such exemption as will enable
44 the tax commissioner to make a determination regarding the initial and continuing eligibility
45 of such owner for such exemption. The tax commissioner of Forsyth County shall provide
46 application forms for this purpose.

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

55 (f) The exemption granted by subsection (b) of this section shall not apply to or affect state
56 ad valorem taxes, municipal ad valorem taxes for municipal purposes, municipal ad valorem
57 taxes for educational purposes, or county ad valorem taxes for county purposes. The
58 homestead exemption granted by subsection (b) of this section shall be in addition to and not
59 in lieu of any other homestead exemption applicable to county ad valorem taxes for
60 educational purposes.

61 (g) The exemption granted by subsection (b) of this section shall apply to all taxable years
62 beginning on or after January 1, 2025, through the tax year ending on December 31, 2035.

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SECTION 2.

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

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SECTION 3.

68 The county election superintendent of Forsyth County shall call and conduct an election as
 69 provided in this section for the purpose of submitting this Act to the electors within the
 70 Forsyth County school district for approval or rejection. The county election superintendent
 71 shall set the date of such election on the Tuesday next following the first Monday in
 72 November, 2024. The county election superintendent shall issue the call and conduct such
 73 election as provided by general law. The county election superintendent shall cause the date
 74 and purpose of the election to be published once a week for two weeks immediately
 75 preceding the date thereof in the official organ of Forsyth County. The ballot shall have
 76 written or printed thereon the words:

77 "() YES Shall the Act be approved which provides a homestead exemption from
 78 () NO Forsyth County school district ad valorem taxes for educational purposes,
 79 through tax year 2035, in an amount equal to the amount by which the
 80 current year assessed value of a homestead exceeds its adjusted base year
 81 assessed value, provided that the base year assessed value of such
 82 homestead shall be adjusted annually by no more than 4 percent?"

83 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
 84 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
 85 cast on such question are for approval of the Act, Section 1 of this Act shall become of full
 86 force and effect on the first day of January, 2025. If the Act is not so approved or if the
 87 election is not conducted as provided in this section, Section 1 of this Act shall not become
 88 effective and this Act shall be automatically repealed on the first day of July, 2025. The
 89 expense of such election shall be borne by Forsyth County. It shall be the county election
 90 superintendent's duty to certify the result thereof to the Secretary of State. The provisions
 91 of this section shall be mandatory upon the county election superintendent and are not
 92 intended as directory. If the county election superintendent fails or refuses to comply with
 93 this section, any elector of the Forsyth County school district may apply for a writ of

94 mandamus to compel the county election superintendent to perform his or her duties under
95 this section. If the court finds that the county election superintendent has not complied with
96 this section, the court shall fashion appropriate relief requiring the county election
97 superintendent to call and conduct such election by the date required by this section or on the
98 next date authorized for special elections provided for in Code Section 21-2-540 of the
99 O.C.G.A.

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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.

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SECTION 5.

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