

House Bill 753

By: Representatives Carpenter of the 4<sup>th</sup>, Tarvin of the 2<sup>nd</sup>, and Ridley of the 6<sup>th</sup>

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act providing a homestead exemption from Whitfield County School District  
2 ad valorem taxes for educational purposes in the amount of \$150,000.00 of the assessed  
3 value of the homestead for certain residents of that school district who are 70 years of age  
4 or over, approved June 3, 2003 (Ga. L. 2003, p. 4538), so as to revise the exemption amount;  
5 to specify the terms and conditions of the exemption; to provide for applicability; to provide  
6 for compliance with constitutional requirements; to provide for a referendum, effective dates,  
7 automatic repeal, 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 An Act providing a homestead exemption from Whitfield County School District ad valorem  
12 taxes for educational purposes in the amount of \$150,000.00 of the assessed value of the  
13 homestead for certain residents of that school district who are 70 years of age or over,  
14 approved June 3, 2003 (Ga. L. 2003, p. 4538), is amended by revising subsection (a) of  
15 Section 2 as follows:

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16 "(a) For taxable years beginning on or after January 1, 2024, each resident of the Whitfield  
17 County School District who is a senior citizen is granted an exemption on that person's  
18 homestead from all Whitfield County School District ad valorem taxes for educational  
19 purposes in the amount of \$250,000.00 of the appraised value of that homestead. The value  
20 of that property in excess of such exempted amount shall remain subject to taxation."

21 **SECTION 2.**

22 Said Act is further amended by revising Section 6 as follows:

23 "SECTION 6.

24 The exemption granted by this Act shall apply to taxable years beginning on or after  
25 January 1, 2024."

26 **SECTION 3.**

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

30 **SECTION 4.**

31 The election superintendent of Whitfield County shall call and conduct an election as  
32 provided in this section for the purpose of submitting this Act to the electors of the Whitfield  
33 County School District for approval or rejection. The election superintendent shall conduct  
34 that election on November 14, 2023, and shall issue the call and conduct that election as  
35 provided by general law. The election superintendent shall cause the date and purpose of the  
36 election to be published once a week for two weeks immediately preceding the date thereof  
37 in the official organ of Whitfield County. The ballot shall have written or printed thereon  
38 the words:

39     "( ) YES   Shall the Act be approved which revises the homestead exemption from  
40               Whitfield County School District ad valorem taxes for educational purposes  
41     ( ) NO     from \$150,000.00 of the assessed value to \$250,000.00 of the appraised  
42               value of the homestead for residents of that school district who are 70 years  
43               of age or older?"

44   All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
45   to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
46   such question are for approval of the Act, Section 1 of this Act shall become of full force and  
47   effect on January 1, 2024. If this Act is not so approved or if the election is not conducted  
48   as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
49   be automatically repealed on the first day of January immediately following that election  
50   date. The expense of such election shall be borne by the Whitfield County School District.  
51   It shall be the election superintendent's duty to certify the result thereof to the Secretary of  
52   State. The provisions of this section shall be mandatory upon the election superintendent and  
53   are not intended as directory. If the election superintendent fails or refuses to comply with  
54   this section, any elector of the Whitfield County School District may apply for a writ of  
55   mandamus to compel the election superintendent to perform his or her duties under this  
56   section. If the court finds that the election superintendent has not complied with this section,  
57   the court shall fashion appropriate relief requiring the election superintendent to call and  
58   conduct such election on the date required by this section or on the next date authorized for  
59   special elections provided for in Code Section 21-2-540 of the O.C.G.A.

60

**SECTION 5.**

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

63

**SECTION 6.**

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