

House Bill 604

By: Representatives Scoggins of the 14th, Gambill of the 15th, and Kelley of the 16th

A BILL TO BE ENTITLED

AN ACT

1 To provide a homestead exemption from Bartow County school district ad valorem taxes for
2 educational purposes in the amount of \$60,000.00 of the appraised value of the homestead
3 for residents of that school district who are 65 years of age or older, in the amount of
4 \$80,000.00 of the appraised value of the homestead for residents of that school district who
5 are 75 years of age or older, and in the amount of the full appraised value of the homestead
6 for residents of that school district who are 80 years of age or older; to provide for
7 definitions; to specify the terms and conditions of the exemption and the procedures relating
8 thereto; to provide for applicability; to provide for a referendum, effective dates, and
9 automatic repeal; to provide for compliance with constitutional requirements; to repeal
10 conflicting laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 **SECTION 1.**

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

14 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
15 educational purposes levied by, for, or on behalf of the Bartow County school district,

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16 including, but not limited to, any ad valorem taxes to pay interest on and to retire county
17 school district bonded indebtedness.

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

20 (b) Each resident of the Bartow County school district who is at least 65 years of age but
21 not yet 75 years of age on January 1 of the year in which application for the exemption is
22 made is granted an exemption on that person's homestead from Bartow County school
23 district ad valorem taxes for educational purposes in the amount of \$60,000.00 of the
24 appraised value of that homestead that does not exceed \$500,000.00. The value of that
25 property in excess of such exempted amount shall remain subject to taxation.

26 (c) Each resident of the Bartow County school district who is at least 75 years of age but
27 not yet 80 years of age on January 1 of the year in which application for the exemption is
28 made is granted an exemption on that person's homestead from Bartow County school
29 district ad valorem taxes for educational purposes in the amount of \$80,000.00 of the
30 appraised value of that homestead that does not exceed \$500,000.00. The value of that
31 property in excess of such exempted amount shall remain subject to taxation.

32 (d) Each resident of the Bartow County school district who is at least 80 years of age or
33 older on January 1 of the year in which application for the exemption is made is granted an
34 exemption on that person's homestead from Bartow County school district ad valorem taxes
35 for educational purposes in the amount of the full appraised value of that homestead that does
36 not exceed \$500,000.00. The value of that property in excess of such exempted amount shall
37 remain subject to taxation.

38 (e) A person shall not receive the homestead exemption granted by subsection (b), (c), or (d)
39 of this section unless all ad valorem taxes assessed on the property have been paid in full for
40 the proceeding five years and such person or person's agent files an application with the tax
41 commissioner of Bartow County, giving the person's age and such additional information
42 relative to receiving such exemption as will enable the tax commissioner of Bartow County

43 to make a determination regarding the initial and continuing eligibility of such person for
44 such exemption. The tax commissioner of Bartow County shall provide application forms
45 for this purpose.

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

55 (g) The exemption granted by subsections (b), (c), and (d) of this section shall not apply to
56 or affect any state ad valorem taxes, county ad valorem taxes for county purposes, municipal
57 ad valorem taxes for municipal purposes, or independent school district ad valorem taxes for
58 educational purposes. The homestead exemption granted by subsections (b), (c), and (d) of
59 this section shall be in addition to and not in lieu of any other homestead exemption
60 applicable to Bartow County school district ad valorem taxes for educational purposes.

61 (h) The exemption granted by subsections (b), (c), and (d) of this section shall apply to all
62 taxable years beginning on or after January 1, 2023 and ending on or before December 31,
63 2028.

64 **SECTION 2.**

65 In accordance with the requirements of Article VII, Section II, Paragraph II(a)(1) of the
66 Constitution of the State of Georgia, this Act shall not become law unless it receives the
67 requisite two-thirds' majority vote in both the Senate and the House of Representatives.

68

SECTION 3.

69 The election superintendent of Bartow County shall call and conduct an election as provided
 70 in this section for the purpose of submitting this Act to the electors of the Bartow County
 71 school district for approval or rejection. The election superintendent shall conduct that
 72 election on any permissible special election date under Code Section 21-25-40 of the
 73 O.C.G.A., but not later than the November, 2022, general election and shall issue the call and
 74 conduct such election as provided by general law. The election superintendent shall cause
 75 the date and purpose of the election to be published once a week for two weeks immediately
 76 preceding the date thereof in the official organ of Bartow County. The ballot shall have
 77 written or printed thereon the words:

78 "() YES Shall the Act be approved which provides a homestead exemption from
 79 () NO Bartow County school district ad valorem taxes for educational purposes in
 80 the amount of \$60,000.00 of the appraised value of the homestead that does
 81 not exceed \$500,000.00 for residents of that school district who are at least
 82 65 years of age, in the amount of \$80,000.00 of the appraised value of the
 83 homestead that does not exceed \$500,000.00 for residents of that school
 84 district who are at least 75 years of age, and in the amount of the full
 85 appraised value of the homestead that does not exceed \$500,000.00 for
 86 residents of that school district who are at least 80 years of age?"

87 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 88 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 89 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 90 effect on January 1, 2023. If the Act is not so approved or if the election is not conducted
 91 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
 92 be automatically repealed on the first day of January immediately following that election
 93 date. The expense of such election shall be borne by Bartow County. It shall be the election
 94 superintendent's duty to certify the result thereof to the Secretary of State.

95 **SECTION 4.**

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

98 **SECTION 5.**

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