

Senate Bill 275

By: Senators Thompson of the 14th and Hufstetler of the 52nd

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act providing for a homestead exemption from certain Bartow County School
2 District ad valorem taxes for educational purposes for certain residents of that school district
3 who are 65 years of age or older, approved April 5, 1994 (Ga. L. 1994, p. 4904), as amended
4 by an Act approved April 13, 2001 (Ga. L. 2001, p. 3669), so as to increase the exemption
5 amount; to provide for a referendum, effective dates, and automatic repeal under certain
6 circumstances; to provide for compliance with constitutional requirements; to repeal
7 conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 An Act providing for a homestead exemption from certain Bartow County School District
11 ad valorem taxes for educational purposes for certain residents of that school district,
12 approved April 5, 1994 (Ga. L. 1994, p. 4904), as amended by an Act approved
13 April 13, 2001 (Ga. L. 2001, p. 3669), is amended by striking Section 2 and inserting in its
14 place a new Section 2 to read as follows:

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15 "SECTION 2.

16 Each resident of the Bartow County School District who is 65 years of age or older on the
17 first day of January of a taxable year is granted an exemption on that person's homestead
18 from all Bartow County School District ad valorem taxes for educational purposes in the
19 amount of \$60,000.00 of the assessed value of that homestead for that taxable year. The
20 value of the homestead in excess of such exempted amount shall remain subject to taxation."

21 **SECTION 2.**

22 The exemption granted by this Act shall apply to all taxable years beginning on or after
23 January 1, 2022.

24 **SECTION 3.**

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

28 **SECTION 4.**

29 The election superintendent of Bartow County shall call and conduct an election as provided
30 in this section for the purpose of submitting this Act to the electors of the Bartow County
31 School District for approval or rejection. The election superintendent shall conduct that
32 election on the date of the state-wide general election in November, 2021, and shall issue the
33 call and conduct that election as provided by general law. The superintendent shall cause the
34 date and purpose of the election to be published once a week for two weeks immediately
35 preceding the date thereof in the official organ of Bartow County. The ballot shall have
36 written or printed thereon the words:

