

The House Committee on Intragovernmental Coordination - Local Legislation offers the following substitute to HB 604:

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 assessed value of the homestead for
3 residents of that school district who are 65 years of age or older, in the amount of \$80,000.00
4 of the assessed value of the homestead for residents of that school district who are 75 years
5 of age or older, and in the amount of the full assessed value of the homestead for residents
6 of that school district who are 80 years of age or older; to provide for definitions; to specify
7 the terms and conditions of the exemption and the procedures relating thereto; to provide for
8 applicability; to provide for a referendum, effective dates, and automatic repeal; to provide
9 for compliance with constitutional requirements; to repeal conflicting laws; and for other
10 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 assessed value of that homestead. The value of that property in excess of such exempted
25 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 assessed value of that homestead. The value of that property in excess of such exempted
31 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
34 an exemption on that person's homestead from Bartow County school district ad valorem
35 taxes for educational purposes in the amount of the full assessed value of that homestead
36 that does not exceed \$500,000.00 appraised fair market value. The value of that property
37 in excess of such exempted amount shall remain subject to taxation.

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

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

46 (f) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1
47 of the O.C.G.A., as amended. The exemption shall be automatically renewed from year
48 to year as long as the person granted the homestead exemption under subsection (b), (c),
49 or (d) of this section occupies the residence as a homestead. After a person has filed the
50 proper application as provided in subsection (e) of this section, it shall not be necessary to
51 make application thereafter for any year, and the exemption shall continue to be allowed
52 to such 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
54 in 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
56 to or affect any state ad valorem taxes, county ad valorem taxes for county purposes,
57 municipal ad valorem taxes for municipal purposes, or independent school district ad
58 valorem taxes for educational purposes. The homestead exemption granted by
59 subsections (b), (c), and (d) of this section shall be in lieu of any other homestead
60 exemption applicable to Bartow County school district ad valorem taxes for educational
61 purposes.

62 (h) The exemption granted by subsections (b), (c), and (d) of this section shall apply to all
63 taxable years beginning on or after January 1, 2023 and ending on or before December 31,
64 2028.

65 **SECTION 2.**

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

69

SECTION 3.

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

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

88

89 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
90 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
91 such question are for approval of the Act, Section 1 of this Act shall become of full force and
92 effect on January 1, 2023. If the Act is not so approved or if the election is not conducted
93 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
94 be automatically repealed on the first day of January immediately following that election

95 date. The expense of such election shall be borne by Bartow County. It shall be the election
96 superintendent's duty to certify the result thereof to the Secretary of State.

97 **SECTION 4.**

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

100 **SECTION 5.**

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