

Senate Bill 274

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

AS PASSED SENATE

**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 full amount of the first \$400,000.00 of the assessed value of the
3 homestead for residents of that school district who are 80 years of age or older; to provide
4 that applicants have paid ad valorem property taxes in Bartow County for the previous five
5 years; to provide for definitions; to specify the terms and conditions of the exemption and
6 the procedures relating thereto; to provide for applicability; to provide for compliance with
7 constitutional requirements; to provide for a referendum, effective dates, and automatic
8 repeal; 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 Bartow County school district,
14 including, but not limited to, any ad valorem taxes to pay interest on and to retire county
15 school district bonded indebtedness.

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

20 (3) "Senior citizen" means a person who is 80 years of age or older, and who has paid
21 ad valorem property taxes in Bartow County for the previous five years, on or before
22 January 1 of the year in which application for the exemption under subsection (b) of this
23 section is made.

24 (b) Each resident of the Bartow County school district who is a senior citizen is granted
25 an exemption on that person's homestead from all Bartow County school district ad
26 valorem taxes for educational purposes for the full amount of the first \$400,000.00 of the
27 assessed value of that homestead. The value of that property in excess of such exempted
28 amount shall remain subject to taxation.

29 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
30 section unless such person or person's agent files an application with the tax commissioner
31 of Bartow County, giving such person's age and such additional information relative to
32 receiving such exemption as will enable the tax commissioner of Bartow County to make
33 a determination regarding the initial and continuing eligibility of such person for such
34 exemption. The tax commissioner of Bartow County shall provide application forms for
35 these purposes.

36 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1
37 of the O.C.G.A., as amended. The exemption shall be automatically renewed from year
38 to year as long as the person granted the homestead exemption under subsection (b) of this
39 section occupies the residence as a homestead. After a person has filed the proper
40 application, it shall not be necessary to make application thereafter and the exemption shall
41 continue to be allowed to such person. It shall be the duty of any person granted the
42 homestead exemption under subsection (b) of this section to notify the tax commissioner

43 of Bartow County in the event that person for any reason becomes ineligible for such
44 exemption.

45 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
46 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
47 taxes for municipal purposes, or independent school district ad valorem taxes for
48 educational purposes. The homestead exemption granted by subsection (b) of this section
49 shall be in addition to and not in lieu of any other homestead exemption applicable to
50 Bartow County school district ad valorem taxes for educational purposes.

51 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
52 beginning on or after January 1, 2023 and ending on or before December 31, 2028.

53 **SECTION 2.**

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

57 **SECTION 3.**

58 The election superintendent of Bartow County shall call and conduct an election as provided
59 in this section for the purpose of submitting this Act to the electors of the Bartow County
60 school district for approval or rejection. The election superintendent shall conduct that
61 election on the Tuesday after the first Monday in November, 2022, and shall issue the call
62 and conduct that election as provided by general law. The election superintendent shall
63 cause the date and purpose of the election to be published once a week for two weeks
64 immediately preceding the date thereof in the official organ of Bartow County. The ballot
65 shall have written or printed thereon the words:

