

Senate Bill 305

By: Senator Burke of the 11th

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Early County school district ad valorem taxes for  
2 educational purposes for the full amount of the assessed value of the homestead for residents  
3 of that school district who are 70 years of age or older and whose income, excluding certain  
4 retirement income, does not exceed \$69,680.00; to provide for definitions; to specify the  
5 terms and conditions of the exemption and the procedures relating thereto; to provide for  
6 applicability; to provide for compliance with constitutional requirements; to provide for a  
7 referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other  
8 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 Early County school district,  
14 except for any ad valorem taxes to pay interest on and to retire county school district  
15 bonded indebtedness.

S. B. 305

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 not more  
18 than five contiguous acres of homestead property.

19 (3) "Income" means Georgia taxable net income determined pursuant to Chapter 7 of  
20 Title 48 of the O.C.G.A., as amended, for state income tax purposes, except income shall  
21 not include income received as retirement, survivor, or disability benefits under the  
22 federal Social Security Act or under any other public or private retirement, disability, or  
23 pension system, except such income which is in excess of the maximum amount  
24 authorized to be paid to an individual and such individual's spouse under the federal  
25 Social Security Act. Income from such sources in excess of such maximum amount shall  
26 be included as income for the purposes of this Act.

27 (4) "Senior citizen" means a person who is 70 years of age or older on or before  
28 January 1 of the year in which application for the exemption under subsection (b) of this  
29 section is made.

30 (b) Each resident of the Early County school district who is a senior citizen is granted an  
31 exemption on that person's homestead from Early County school district ad valorem taxes  
32 for educational purposes for the full amount of the assessed value of that homestead. The  
33 exemption under this subsection shall only be granted if that person's income, together with  
34 the income of the spouse who also occupies and resides at such homestead, does not  
35 exceed \$69,680.00 for the immediately preceding year. The value of that property in  
36 excess of such exempted amount shall remain subject to taxation.

37 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
38 section unless such person or person's agent files an application with the tax commissioner  
39 of Early County, giving such person's age, income, and such additional information relative  
40 to receiving such exemption as will enable the tax commissioner of Early County to make  
41 a determination regarding the initial and continuing eligibility of such person for such

42 exemption. The tax commissioner of Early County shall provide application forms for this  
43 purpose.

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

53 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
54 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem  
55 taxes for municipal purposes, or independent school district ad valorem taxes for  
56 educational purposes. The homestead exemption granted by subsection (b) of this section  
57 shall be in lieu of and not in addition to any other homestead exemption applicable to Early  
58 County school district ad valorem taxes for educational purposes.

59 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
60 beginning on or after January 1, 2022.

61 **SECTION 2.**

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

65

**SECTION 3.**

66 The election superintendent of Early County shall call and conduct an election as provided  
 67 in this section for the purpose of submitting this Act to the electors of the Early County  
 68 school district for approval or rejection. The election superintendent shall conduct that  
 69 election on the Tuesday following the first Monday in November, 2021, and shall issue the  
 70 call and conduct that election as provided by general law. The election superintendent shall  
 71 cause the date and purpose of the election to be published once a week for two weeks  
 72 immediately preceding the date thereof in the official organ of Early County. The ballot shall  
 73 have written or printed thereon the words:

74 " YES Shall the Act be approved which provides a homestead exemption from  
 75 Early County school district ad valorem taxes for educational purposes in  
 76  NO the full amount of the assessed value of the homestead for residents of that  
 77 school district who are 70 years of age or older and whose income, not  
 78 including certain retirement income, does not exceed \$69,680.00?"

79 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 80 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 81 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
 82 effect on January 1, 2022. If the Act is not so approved or if the election is not conducted  
 83 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
 84 be automatically repealed on the first day of January immediately following that election  
 85 date. The expense of such election shall be borne by Early County. It shall be the election  
 86 superintendent's duty to certify the result thereof to the Secretary of State.

87

**SECTION 4.**

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

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**SECTION 5.**

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