

The House Committee on Intragovernmental Coordination - Local Legislation offers the following substitute to SB 305:

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 in the amount of \$150,000.00 of the assessed value of the homestead  
3 for five years for residents of that school district who are 70 years of age or older; to provide  
4 a homestead exemption from Early County school district ad valorem taxes for educational  
5 purposes in the amount of \$300,000.00 of the assessed value of the homestead for five years  
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 compliance with constitutional  
9 requirements; to provide for a referendum, effective dates, and automatic repeal; 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 Early County school district,

S. B. 305 (SUB)

16 except for any ad valorem taxes to pay interest on and to retire county school district  
17 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, with the additional qualification that it shall include not more  
20 than five contiguous acres of homestead property.

21 (b)(1) Each resident of the Early County school district who is at least 70 years of age  
22 but not yet 80 years of age on January 1 of the year in which application for the  
23 exemption is made is granted an exemption on that person's homestead from Early  
24 County school district ad valorem taxes for educational purposes in the amount  
25 of \$150,000.00 of the assessed value of that homestead. The value of that property in  
26 excess of such exempted amount shall remain subject to taxation.

27 (2) Each resident of the Early County school district who is at least 80 years of age or  
28 older on January 1 of the year in which application for the exemption is made is granted  
29 an exemption on that person's homestead from Early County school district ad valorem  
30 taxes for educational purposes in the amount of \$300,000.00 of the assessed value of that  
31 homestead. The value of that property in excess of such exempted amount shall remain  
32 subject to taxation.

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

40 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1  
41 of the O.C.G.A., as amended. The exemption shall be automatically renewed from year  
42 to year as long as the person granted the homestead exemption under subsection (b) of this

43 section occupies the residence as a homestead. After a person has filed the proper  
44 application as provided in subsection (c) of this section, it shall not be necessary to make  
45 application thereafter for any year, and the exemption shall continue to be allowed to such  
46 person. It shall be the duty of any person granted the homestead exemption under  
47 subsection (b) of this section to notify the tax commissioner of Early County in the event  
48 that such person for any reason becomes ineligible for such exemption.

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

55 (f) The exemptions granted by subsection (b) of this section shall apply to all taxable years  
56 beginning on or after January 1, 2022 and ending on or before December 1, 2026.

57 **SECTION 2.**

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

61 **SECTION 3.**

62 The election superintendent of Early County shall call and conduct an election as provided  
63 in this section for the purpose of submitting this Act to the electors of the Early County  
64 school district for approval or rejection. The election superintendent shall conduct that  
65 election on the Tuesday following the first Monday in November, 2021, and shall issue the  
66 call and conduct that election as provided by general law. The election superintendent shall  
67 cause the date and purpose of the election to be published once a week for two weeks

68 immediately preceding the date thereof in the official organ of Early County. The ballot shall  
69 have written or printed thereon the words:

70 "( ) YES Shall the Act be approved which provides a five-year homestead exemption  
71 from Early County school district ad valorem taxes for educational purposes  
72 ( ) NO in the amount of \$150,000.00 of the assessed value of the homestead for  
73 residents of that school district who are 70 years of age or older and which  
74 provides a five-year homestead exemption from Early County school  
75 district ad valorem taxes for educational purposes in the amount of  
76 \$300,000.00 of the assessed value of the homestead for residents of that  
77 school district who are 80 years of age or older?"

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

86 **SECTION 4.**

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

89 **SECTION 5.**

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