

Senate Bill 640

By: Senators Cowsert of the 46th and Ginn of the 47th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act to grant to residents of Clarke County and the Clarke County School
2 District, upon their homesteads, an exemption of \$10,000.00 from certain ad valorem taxes
3 levied by the Unified Government of Athens-Clarke County, Georgia, and levied by, for, or
4 on behalf of the Clarke County School District, approved April 13, 1992
5 (Ga. L. 1992, p. 6241), as amended, so as to increase the existing general and senior
6 homestead exemptions from certain ad valorem taxes levied by the Unified Government of
7 Athens-Clarke County for unified government purposes; to provide for compliance with
8 constitutional requirements; to provide for referendums, effective dates, and automatic
9 repeal; to repeal conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 An Act to grant to residents of Clarke County and the Clarke County School District, upon
13 their homesteads, an exemption of \$10,000.00 from certain ad valorem taxes levied by the
14 Unified Government of Athens-Clarke County, Georgia, and levied by, for, or on behalf of
15 the Clarke County School District, approved April 13, 1992 (Ga. L. 1992, p. 6241), as
16 amended, is amended by revising Section 2 as follows:

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17 "SECTION 2.

18 In lieu of any other exemption from ad valorem taxes for Unified Government purposes, each
19 resident of Clarke County is granted an exemption on that person's homestead from all ad
20 valorem taxes for Unified Government purposes in the amount of \$25,000.00 of the assessed
21 value of that homestead for each taxable year beginning after December 31, 2022. Any
22 person who, as of January 1, 2023, has applied for and is eligible for that exemption from
23 county ad valorem taxes granted by Code Section 48-5-47 of the O.C.G.A. shall be eligible
24 without further application for the increased exemption granted by this section."

25 **SECTION 2.**

26 Said Act is further amended by revising Section 4 as follows:

27 "SECTION 4.

28 In lieu of any other exemption from ad valorem taxes for Unified Government purposes, each
29 resident of Clarke County who is 65 years of age or over is granted an exemption on that
30 person's homestead from all ad valorem taxes for Unified Government purposes in the
31 amount of \$25,000.00 of the assessed value of that homestead for each taxable year
32 beginning after December 31, 2022. Any person who, as of January 1, 2023, has applied for
33 and is eligible for that exemption from county ad valorem taxes granted by Code
34 Section 48-5-47 of the O.C.G.A. shall be eligible without further application for the
35 increased exemption granted by this section."

36 **SECTION 3.**

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

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SECTION 4.

41 The election superintendent of Athens-Clarke County shall call and conduct an election as
42 provided in this section for the purpose of submitting this Act to the electors of the Unified
43 Government of Athens-Clarke County, Georgia, for approval or rejection. The election
44 superintendent shall conduct that election on the Tuesday immediately following the first
45 Monday in November, 2022, and shall issue the call and conduct that election as provided
46 by general law. The election superintendent shall cause the date and purpose of the election
47 to be published once a week for two weeks immediately preceding the date thereof in the
48 official organ of Athens-Clarke County. The ballot shall have written or printed thereon the
49 words:

50 "() YES Shall the Act to increase the existing general and senior homestead
51 () NO exemptions from \$10,000.00 to \$25,000.00 from Athens-Clarke County ad
52 valorem taxes for unified government purposes be approved?"

53 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
54 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
55 such question are for approval of the Act, Section 1 and Section 2 of this Act shall become
56 of full force and effect on January 1, 2023. If the Act is not so approved or if the election is
57 not conducted as provided in this section, Section 1 and Section 2 of this Act shall not
58 become effective, and this Act shall be automatically repealed on the first day of January
59 immediately following that election date. The expense of such election shall be borne by
60 Athens-Clarke County. It shall be the election superintendent's duty to certify the result
61 thereof to the Secretary of State.

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SECTION 5.

63 Except as otherwise provided in Section 4 of this Act, this Act shall become effective upon
64 its approval by the Governor or upon its becoming law without such approval.

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SECTION 6.

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