

Senate Bill 292

By: Senator Moore of the 53rd

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act to provide a homestead exemption from all Catoosa County School District  
2 ad valorem taxes for educational purposes in the amount of the full value of the homestead  
3 for certain residents of that school district who are 75 years of age or over, approved April 2,  
4 1998 (Ga. L. 1998, p. 4051), so as to provide that the unremarried surviving spouse of a  
5 person granted the exemption provided for in this Act shall continue to receive such  
6 exemption following the death of the original grantee, provided that such surviving spouse  
7 is 70 years of age or older; to provide for compliance with constitutional requirements; to  
8 provide for a referendum, effective dates, and automatic repeal, mandatory execution of  
9 election, and judicial remedies regarding failure to comply; to repeal conflicting laws; and  
10 for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 **SECTION 1.**

13 An Act to provide a homestead exemption from all Catoosa County School District ad  
14 valorem taxes for educational purposes in the amount of the full value of the homestead for  
15 certain residents of that school district who are 75 years of age or over, approved April 2,  
16 1998 (Ga. L. 1998, p. 4051), is amended by adding a new section to read as follows:

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17 "SECTION 2.1

18 The unmarried surviving spouse of the person who was originally granted the exemption  
19 provided for in Section 2 of this Act shall continue to receive the exemption provided under  
20 Section 2 of this Act, provided that the unmarried surviving spouse is 70 years of age or  
21 older and continues to occupy the home as a residence and homestead."

22 **SECTION 2.**

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

26 **SECTION 3.**

27 The election superintendent of Catoosa County shall call and conduct an election as provided  
28 in this section for the purpose of submitting this Act to the electors of the Catoosa County  
29 School District for approval or rejection. The election superintendent shall conduct that  
30 election on the date of the general primary in 2024 and shall issue the call and conduct such  
31 election as provided by general law. The election superintendent shall cause the date and  
32 purpose of the election to be published once a week for two weeks immediately preceding  
33 the date thereof in the official organ of Catoosa County. The ballot shall have written or  
34 printed thereon the words:

35 "( ) YES Shall the Act be approved which amends the existing full homestead  
36 ( ) NO exemption from Catoosa County School District ad valorem taxes for  
37 educational purposes certain residents of that school district who are 75  
38 years of age or over so as to authorize the unmarried surviving spouse of  
39 such property owners who are 70 years of age or older to continue to receive  
40 such tax exemption in the event of the death of the original property  
41 owner?"

42 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
43 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
44 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
45 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted  
46 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
47 be automatically repealed on the first day of January immediately following that election  
48 date. The expense of such election shall be borne by Catoosa County. It shall be the election  
49 superintendent's duty to certify the result thereof to the Secretary of State. The provisions  
50 of this section shall be mandatory upon the election superintendent and are not intended as  
51 directory. If the election superintendent fails or refuses to comply with this section, any  
52 elector of the Catoosa County school district may apply for a writ of mandamus to compel  
53 the election superintendent to perform his or her duties under this section. If the court finds  
54 that the election superintendent has not complied with this section, the court shall fashion  
55 appropriate relief requiring the election superintendent to call and conduct such election on  
56 the date required by this section or on the next date authorized for special elections provided  
57 for in Code Section 21-2-540 of the O.C.G.A.

58 **SECTION 4.**

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

61 **SECTION 5.**

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