

The House Committee on Intragovernmental Coordination - Local Legislation offers the following substitute to HB 118:

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act to provide a homestead exemption from certain Bartow County School
2 District ad valorem taxes for educational purposes in the amount of \$5,000.00 of the assessed
3 value of the homestead for certain residents of that school district, approved April 1, 1994
4 (Ga. L. 1994, p. 4556), so as to increase the exemption to \$15,000.00; to provide for
5 compliance with constitutional requirements; to provide for a referendum, effective dates,
6 and automatic repeal, mandatory execution of election, and judicial remedies regarding
7 failure to comply; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 An Act to provide a homestead exemption from certain Bartow County School District ad
11 valorem taxes for educational purposes in the amount of \$5,000.00 of the assessed value of
12 the homestead for certain residents of that school district, approved April 1, 1994
13 (Ga. L. 1994, p. 4556), is amended by revising Section 2 as follows:

H. B. 118 (SUB)

14 "SECTION 2.

15 Each resident of the Bartow County School District is granted an exemption on that
16 person's homestead from Bartow County School District ad valorem taxes for educational
17 purposes in the amount of \$15,000.00 of the assessed value of that homestead. The value
18 of that property in excess of such exempted amount shall remain subject to taxation."

19 **SECTION 2.**

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

23 **SECTION 3.**

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

32 "() YES Shall the Act be approved that provides for an amendment to the \$5,000.00
33 () NO homestead exemption from Bartow County School District ad valorem taxes
34 for educational purposes so as to increase the exemption to \$15,000.00?"

35 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
36 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
37 such question are for approval of the Act, Section 1 of this Act shall become of full force and
38 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted

39 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
40 be automatically repealed on the first day of January immediately following that election
41 date. The expense of such election shall be borne by Bartow County. It shall be the election
42 superintendent's duty to certify the result thereof to the Secretary of State. The provisions
43 of this section shall be mandatory upon the election superintendent and are not intended as
44 directory. If the election superintendent fails or refuses to comply with this section, any
45 elector of the Bartow County school district may apply for a writ of mandamus to compel the
46 election superintendent to perform his or her duties under this section. If the court finds that
47 the election superintendent has not complied with this section, the court shall fashion
48 appropriate relief requiring the election superintendent to call and conduct such election on
49 the date required by this section or on the next date authorized for special elections provided
50 for in Code Section 21-2-540 of the O.C.G.A.

51 **SECTION 4.**

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

54 **SECTION 5.**

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