

The House Committee on Intragovernmental Coordination - Local Legislation offers the following substitute to HB 803:

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 66 years of age or older; to provide for definitions; to specify
4 the terms and conditions of the exemption and the procedures relating thereto; to provide for
5 related matters; to provide for applicability; to provide for compliance with constitutional
6 requirements; to provide for a referendum, effective dates, and automatic repeal; to repeal
7 conflicting laws; and for other purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

10 (a) As used in this Act, the term:

11 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
12 educational purposes levied by, for, or on behalf of the Early County school district,
13 including, but not limited to, any ad valorem taxes to pay interest on and to retire county
14 school district bonded indebtedness.

15 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
16 the O.C.G.A., as amended, with the additional qualification that it shall include not more
17 than five contiguous acres of homestead property.

18 (3) "Senior citizen" means a person who is 66 years of age or older on or before
19 January 1 of the year in which application for the exemption under subsection (b) of this
20 section is made.

21 (b) Each resident of the Early County school district who is a senior citizen is granted an
22 exemption on that person's homestead from Early County school district ad valorem taxes
23 for educational purposes for the full amount of the assessed value of that homestead.

24 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
25 section unless such person or person's agent files an application with the tax commissioner
26 of Early County, giving the person's age and such additional information relative to receiving

27 such exemption as will enable the tax commissioner of Early County to make a determination
28 regarding the initial and continuing eligibility of such person for such exemption. The tax
29 commissioner of Early County shall provide application forms for this purpose.

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

39 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
40 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
41 taxes for municipal purposes, or independent school district ad valorem taxes for educational
42 purposes. The homestead exemption granted by subsection (b) of this section shall be in
43 addition to and not in lieu of any other homestead exemption applicable to Early County
44 school district ad valorem taxes for educational purposes.

45 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
46 beginning on or after January 1, 2021.

47 **SECTION 2.**

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

51 **SECTION 3.**

52 The election superintendent of Early County shall call and conduct an election as provided
53 in this section for the purpose of submitting this Act to the electors of the Early County
54 school district for approval or rejection. The election superintendent shall conduct that
55 election on the Tuesday after the first Monday in November, 2020, and shall issue the call
56 and conduct that election as provided by general law. The election superintendent shall
57 cause the date and purpose of the election to be published once a week for two weeks
58 immediately preceding the date thereof in the official organ of Early County. The ballot shall
59 have written or printed thereon the words:

60 "() YES Shall the Act be approved which provides a homestead exemption from
61 () NO Early County school district ad valorem taxes for educational purposes for
62 the full amount of the assessed value of the homestead for residents of that
63 school district who are 66 years of age or older?"

64 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
65 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
66 such question are for approval of the Act, Section 1 of this Act shall become of full force and
67 effect on January 1, 2021. If the Act is not so approved or if the election is not conducted
68 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
69 be automatically repealed on the first day of January immediately following that election
70 date. The expense of such election shall be borne by Early County. It shall be the election
71 superintendent's duty to certify the result thereof to the Secretary of State.

72 **SECTION 4.**

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

75 **SECTION 5.**

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