

The House Committee on Intragovernmental Coordination - Local Legislation offers the following substitute to SB 275:

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing for a homestead exemption from certain Bartow County School
2 District ad valorem taxes for educational purposes for certain residents of that school district
3 who are 65 years of age or older, approved April 5, 1994 (Ga. L. 1994, p. 4904), as amended
4 by an Act approved April 13, 2001 (Ga. L. 2001, p. 3669), so as to increase the exemption
5 amount; to provide for an additional exemption; to provide for a referendum, effective dates,
6 and automatic repeal under certain circumstances; to provide for compliance with
7 constitutional requirements; to repeal conflicting laws; and for other purposes.

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

9 **SECTION 1.**

10 An Act providing for a homestead exemption from certain Bartow County School District
11 ad valorem taxes for educational purposes for certain residents of that school district,
12 approved April 5, 1994 (Ga. L. 1994, p. 4904), as amended by an Act approved
13 April 13, 2001 (Ga. L. 2001, p. 3669), is amended by striking Section 2 and inserting in its
14 place a new Section 2 to read as follows:

S. B. 275 (SUB)

15 "SECTION 2.

16 Each resident of the Bartow County School District who is 65 years of age or older on the
17 first day of January of a taxable year is granted an exemption on that person's homestead
18 from all Bartow County School District ad valorem taxes for educational purposes in the
19 amount of \$60,000.00 of the assessed value of that homestead for that taxable year. Each
20 resident of the Bartow County School District who is 75 years of age or older on the first day
21 of January of a taxable year is granted an exemption on that person's homestead from all
22 Bartow County School District ad valorem taxes for educational purposes in the amount of
23 \$80,000.00 of the assessed value of that homestead for that taxable year. The value of the
24 homestead in excess of such exempted amount shall remain subject to taxation."

25 **SECTION 2.**

26 The exemption granted by this Act shall apply to all taxable years beginning on or after
27 January 1, 2023.

28 **SECTION 3.**

29 In accordance with the requirements of Article VII, Section II, Paragraph II(a)(1) of the
30 Constitution of the State of Georgia, this Act shall not become law unless it receives the
31 requisite two-thirds' majority vote in both the Senate and the House of Representatives.

32 **SECTION 4.**

33 The election superintendent of Bartow County shall call and conduct an election as provided
34 in this section for the purpose of submitting this Act to the electors of the Bartow County
35 School District for approval or rejection. The election superintendent shall conduct that
36 election on the date of the state-wide general election in November, 2022, and shall issue the
37 call and conduct that election as provided by general law. The superintendent shall cause the
38 date and purpose of the election to be published once a week for two weeks immediately

39 preceding the date thereof in the official organ of Bartow County. The ballot shall have
40 written or printed thereon the words:

41 "() YES Shall the Act be approved which increases the homestead exemption from
42 all Bartow County School District ad valorem taxes for educational
43 () NO purposes for that school district for residents of that school district who
44 are 65 years of age or older from \$40,000.00 to \$60,000.00 and provides for
45 a new homestead exemption for residents of that school district who are 75
46 years of age or older in the amount of \$80,000.00?"

47 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
48 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
49 cast on such question are for approval of the Act, then Sections 1 and 2 of this Act shall
50 become of full force and effect on January 1, 2023, and shall be applicable to all taxable
51 years beginning on or after January 1, 2023 and ending on December 31, 2028. If Sections
52 1 and 2 of this Act are not so approved or if the election is not conducted as provided in this
53 section, Sections 1 and 2 of this Act shall not become effective and this Act shall be
54 automatically repealed on the first day of January immediately following that election date.
55 The expense of such election shall be borne by Bartow County. It shall be the
56 superintendent's duty to certify the result thereof to the Secretary of State.

57 **SECTION 5.**

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

60 **SECTION 6.**

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