

Senate Bill 302

By: Senator Sims of the 12th

AS PASSED SENATE

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act providing a homestead exemption from Early County school district ad
2 valorem taxes for educational purposes in the amount of \$150,000.00 of the assessed value
3 of the homestead for five years for residents of that school district who are 70 years of age
4 or older, approved May 10, 2021 (Ga. L. 2021, p. 4267), as amended, so as to extend the
5 expiration date of the exemption; to provide for a referendum, effective dates, and automatic
6 repeal, mandatory execution of election, and judicial remedies regarding failure to comply;
7 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 a homestead exemption from Early County school district ad valorem taxes
11 for educational purposes in the amount of \$150,000.00 of the assessed value of the
12 homestead for five years for residents of that school district who are 70 years of age or older,
13 approved May 10, 2021 (Ga. L. 2021, p. 4267), as amended, is amended by revising
14 subsection (f) of Section 1 as follows:

15 "(f) The exemptions granted by subsection (b) of this section shall apply to all taxable
16 years beginning on or after January 1, 2022, and ending on or before December 1, 2028."

17 **SECTION 2.**

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

21 **SECTION 3.**

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

30 "() YES Shall the Act be approved that provides that the current homestead
 31 () NO exemption that residents of the Early County school district who are at least
 32 70 years may claim be extended to December 1, 2028?"

33 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 34 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 35 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 36 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted
 37 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
 38 be automatically repealed on the first day of January immediately following that election
 39 date. The expense of such election shall be borne by Early County. It shall be the election
 40 superintendent's duty to certify the result thereof to the Secretary of State. The provisions
 41 of this section shall be mandatory upon the election superintendent and are not intended as
 42 directory. If the election superintendent fails or refuses to comply with this section, any

43 elector of the Early County school district may apply for a writ of mandamus to compel the
44 election superintendent to perform his or her duties under this section. If the court finds that
45 the election superintendent has not complied with this section, the court shall fashion
46 appropriate relief requiring the election superintendent to call and conduct such election on
47 the date required by this section or on the next date authorized for special elections provided
48 for in Code Section 21-2-540 of the O.C.G.A.

49 **SECTION 4.**

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

52 **SECTION 5.**

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