

Senate Bill 311

By: Senators Anderson of the 43rd and Strickland of the 17th

**AS PASSED**

**A BILL TO BE ENTITLED  
AN ACT**

1 To amend an Act providing homestead exemptions from Newton County and Newton  
2 County School District ad valorem taxation, approved April 4, 1991 (Ga. L. 1991, p. 4328),  
3 so as to increase the income cap and exemption provided to citizens who are 65 years of age  
4 or older from Newton County School District ad valorem taxation; to provide for compliance  
5 with constitutional requirements; to provide for a referendum, effective dates, 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 exemptions from Newton County and Newton County School  
11 District ad valorem taxation, approved April 4, 1991 (Ga. L. 1991, p. 4328), is amended by  
12 revising Section 4 as follows:

13 "SECTION 4.

14 (a) Each resident of Newton County who is 65 years of age or older or who is totally  
15 disabled is granted an exemption on that person's homestead from all Newton County ad  
16 valorem taxes and Newton County School District ad valorem taxes in the amount of

17 \$20,000.00, if that person's net income, together with the net income of that person's spouse  
18 who occupies and resides at such homestead, does not exceed \$15,000.00 for the  
19 immediately preceding year for income tax purposes. The value of any homestead in  
20 excess of the amount exempted by this section shall remain subject to taxation. The  
21 exemption granted by this section shall not apply to or affect any state or municipal ad  
22 valorem taxes.

23 (b) In addition to the exemption provided for in subsection (a) of this section, each resident  
24 of Newton County who is 65 years of age or older is granted an exemption on that person's  
25 homestead from all Newton County School District ad valorem taxes in the amount of  
26 \$30,000.00, if that person's annual retirement income, together with the retirement income  
27 of the spouse of the person who resides at the homestead, does not exceed \$100,552.00 for  
28 the immediately preceding taxable year, or whose non-retirement income, together with the  
29 non-retirement income of the spouse of such person who resides within the homestead,  
30 does not exceed \$25,000.00 plus the maximum allowed under the federal Social Security  
31 Act for the immediately preceding taxable year."

32 **SECTION 2.**

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

36 **SECTION 3.**

37 The election superintendent of Newton County shall call and conduct an election as provided  
38 in this section for the purpose of submitting this Act to the electors of the Newton County  
39 School District for approval or rejection. The election superintendent shall conduct that  
40 election on the Tuesday after the first Monday in November, 2023, and shall issue the call  
41 and conduct such election as provided by general law. The election superintendent shall

42 cause the date and purpose of the election to be published once a week for two weeks  
43 immediately preceding the date thereof in the official organ of Newton County. The ballot  
44 shall have written or printed thereon the words:

45 "( ) YES Shall the Act be approved that increases the exemption from Newton  
46 ( ) NO County School District ad valorem taxation for residents 65 years of age or  
47 older to \$50,000.00, provided that the person's annual retirement income,  
48 together with the retirement income of the spouse of the person who resides  
49 at the homestead, does not exceed \$100,552.00 for the immediately  
50 preceding taxable year, or whose non-retirement income, together with the  
51 non-retirement income of the spouse of such person who resides within the  
52 homestead, does not exceed \$25,000.00 plus the maximum allowed under  
53 the federal Social Security Act for the immediately preceding taxable year?"  
54

55 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
56 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
57 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
58 effect on January 1, 2024. If the Act is not so approved or if the election is not conducted  
59 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
60 be automatically repealed on the first day of July immediately following that election date.  
61 The expense of such election shall be borne by Newton County. It shall be the election  
62 superintendent's duty to certify the result thereof to the Secretary of State. The provisions  
63 of this section shall be mandatory upon the election superintendent and are not intended as  
64 directory. If the election superintendent fails or refuses to comply with this section, any  
65 elector of the Newton County School District may apply for a writ of mandamus to compel  
66 the election superintendent to perform his or her duties under this section. If the court finds  
67 that the election superintendent has not complied with this section, the court shall fashion  
68 appropriate relief requiring the election superintendent to call and conduct such election on

69 the date required by this section or on the next date authorized for special elections provided  
70 for in Code Section 21-2-540 of the O.C.G.A.

71 **SECTION 4.**

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

74 **SECTION 5.**

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