Senate Bill 305
By: Senator Burke of the 11th

AS PASSED

A BILL TO BE ENTITLED
AN ACT

To provide a homestead exemption from Early County school district ad valorem taxes for educational purposes in the amount of $150,000.00 of the assessed value of the homestead for five years for residents of that school district who are 70 years of age or older; to provide a homestead exemption from Early County school district ad valorem taxes for educational purposes in the amount of $300,000.00 of the assessed value of the homestead for five years for residents of that school district who are 80 years of age or older; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for compliance with constitutional requirements; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

(a) As used in this Act, the term:
(1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for educational purposes levied by, for, or on behalf of the Early County school district, except for any ad valorem taxes to pay interest on and to retire county school district bonded indebtedness.
(2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., as amended, with the additional qualification that it shall include not more than five contiguous acres of homestead property.

(b)(1) Each resident of the Early County school district who is at least 70 years of age but not yet 80 years of age on January 1 of the year in which application for the exemption is made is granted an exemption on that person's homestead from Early County school district ad valorem taxes for educational purposes in the amount of $150,000.00 of the assessed value of that homestead. The value of that property in excess of such exempted amount shall remain subject to taxation.

(2) Each resident of the Early County school district who is at least 80 years of age or older on January 1 of the year in which application for the exemption is made is granted an exemption on that person's homestead from Early County school district ad valorem taxes for educational purposes in the amount of $300,000.00 of the assessed value of that homestead. The value of that property in excess of such exempted amount shall remain subject to taxation.

(c) A person shall not receive a homestead exemption granted by subsection (b) of this section unless such person or person's agent files an application with the tax commissioner of Early County, giving such person's age, income, and such additional information relative to receiving such exemption as will enable the tax commissioner of Early County to make a determination regarding the initial and continuing eligibility of such person for such exemption. The tax commissioner of Early County shall provide application forms for this purpose.

(d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year as long as the person granted the homestead exemption under subsection (b) of this section occupies the residence as a homestead. After a person has filed the proper application as provided in subsection (c) of this section, it shall not be necessary to make
application thereafter for any year, and the exemption shall continue to be allowed to such
person. It shall be the duty of any person granted the homestead exemption under
subsection (b) of this section to notify the tax commissioner of Early County in the event
that such person for any reason becomes ineligible for such exemption.
(e) The exemptions granted by subsection (b) of this section shall not apply to or affect any
state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
taxes for municipal purposes, or independent school district ad valorem taxes for
educational purposes. The homestead exemptions granted by subsection (b) of this section
shall be in lieu of and not in addition to any other homestead exemption applicable to Early
County school district ad valorem taxes for educational purposes.
(f) The exemptions granted by subsection (b) of this section shall apply to all taxable years
beginning on or after January 1, 2022 and ending on or before December 1, 2026.

SECTION 2.
In accordance with the requirements of Article VII, Section II of the Constitution of the State
of Georgia, this Act shall not become law unless it receives the requisite two-thirds' majority
vote in both the Senate and the House of Representatives.

SECTION 3.
The election superintendent of Early County shall call and conduct an election as provided
in this section for the purpose of submitting this Act to the electors of the Early County
school district for approval or rejection. The election superintendent shall conduct that
election on the Tuesday following the first Monday in November, 2021, and shall issue the
call and conduct that election as provided by general law. The election superintendent shall
cause the date and purpose of the election to be published once a week for two weeks
immediately preceding the date thereof in the official organ of Early County. The ballot shall
have written or printed thereon the words:

S. B. 305
- 3 -
Shall the Act be approved which provides a five-year homestead exemption from Early County school district ad valorem taxes for educational purposes in the amount of $150,000.00 of the assessed value of the homestead for residents of that school district who are 70 years of age or older and which provides a five-year homestead exemption from Early County school district ad valorem taxes for educational purposes in the amount of $300,000.00 of the assessed value of the homestead for residents of that school district who are 80 years of age or older?

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2022. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective, and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by Early County. It shall be the election superintendent's duty to certify the result thereof to the Secretary of State.

SECTION 4.

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

SECTION 5.

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