Senate Bill 632
By: Senator Anderson of the 43rd

AS PASSED

A BILL TO BE ENTITLED

AN ACT

To amend an Act to provide a homestead exemption from certain Rockdale County School District ad valorem taxes for educational purposes in certain graduated amounts of the assessed value of the homestead for certain residents of that school district who are 65 years of age or older or permanently disabled, approved April 6, 1992 (Ga. L. 1992, p. 5351), as amended, so as to increase the exemption to $50,000.00; 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.

An Act to provide a homestead exemption from certain Rockdale County School District ad valorem taxes for educational purposes in certain graduated amounts of the assessed value of the homestead for certain residents of that school district who are 65 years of age or older or permanently disabled; approved April 6, 1992 (Ga. L. 1992, p. 5351), as amended, is amended by revising subsection (a) of Section 2 as follows:

"(a) Each resident of the Rockdale County School District who is a senior citizen or who is permanently disabled is granted an exemption on that person's homestead from all

S. B. 632
- 1 -
Rockdale County School District ad valorem taxes for educational purposes in the amount of $50,000.00."

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 Rockdale County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Rockdale County School District for approval or rejection. The election superintendent shall conduct that election on the Tuesday after the first Monday in November, 2022, 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 Rockdale County. The ballot shall have written or printed thereon the words:

"( ) YES  Shall the Act to provide for a homestead exemption from Rockdale County School District ad valorem taxes for educational purposes to residents 65 years of age or older or who are permanently disabled be amended so as to increase the exemption to $50,000.00?"

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, 2023. 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 Rockdale 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.