

Senate Bill 632

By: Senator Anderson of the 43rd

AS PASSED

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act to provide a homestead exemption from certain Rockdale County School
2 District ad valorem taxes for educational purposes in certain graduated amounts of the
3 assessed value of the homestead for certain residents of that school district who are 65 years
4 of age or older or permanently disabled, approved April 6, 1992 (Ga. L. 1992, p. 5351), as
5 amended, so as to increase the exemption to \$50,000.00; to provide for compliance with
6 constitutional requirements; to provide for a referendum, effective dates, and automatic
7 repeal; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

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

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

17 Rockdale County School District ad valorem taxes for educational purposes in the amount
18 of \$50,000.00."

19 **SECTION 2.**

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

23 **SECTION 3.**

24 The election superintendent of Rockdale County shall call and conduct an election as
25 provided in this section for the purpose of submitting this Act to the electors of the Rockdale
26 County School District for approval or rejection. The election superintendent shall conduct
27 that election on the Tuesday after the first Monday in November, 2022, and shall issue the
28 call and conduct that election as provided by general law. The election superintendent shall
29 cause the date and purpose of the election to be published once a week for two weeks
30 immediately preceding the date thereof in the official organ of Rockdale County. The ballot
31 shall have written or printed thereon the words:

32 "() YES Shall the Act to provide for a homestead exemption from Rockdale County
33 () NO School District ad valorem taxes for educational purposes to residents 65
34 years of age or older or who are permanently disabled be amended so as to
35 increase the exemption to \$50,000.00?"

36 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
37 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
38 such question are for approval of the Act, Section 1 of this Act shall become of full force and
39 effect on January 1, 2023. If the Act is not so approved or if the election is not conducted
40 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
41 be automatically repealed on the first day of January immediately following that election

42 date. The expense of such election shall be borne by Rockdale County. It shall be the
43 election superintendent's duty to certify the result thereof to the Secretary of State.

44 **SECTION 4.**

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

47 **SECTION 5.**

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