

House Bill 595 (AS PASSED HOUSE AND SENATE)

By: Representative Greene of the 154<sup>th</sup>

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, particularly by an Act  
5 approved May 3, 2023 (Ga. L. 2023, p. 4464), so as to remove the sunset date currently on  
6 the exemption; to provide for a referendum, effective dates, automatic repeal, mandatory  
7 execution of election, and judicial remedies regarding failure to comply; to repeal conflicting  
8 laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 An Act providing a homestead exemption from Early County school district ad valorem taxes  
12 for educational purposes in the amount of \$150,000.00 of the assessed value of the  
13 homestead for five years for residents of that school district who are 70 years of age or older,  
14 approved May 10, 2021 (Ga. L. 2021, p. 4267), as amended, particularly by an Act approved  
15 May 3, 2023 (Ga. L. 2023, p. 4464), is amended by revising subsection (f) of Section 1 as  
16 follows:

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17 "(f) The exemptions granted by subsection (b) of this section shall apply to all taxable  
18 years beginning on or after January 1, 2022."

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 Early County shall call and conduct an election as provided  
25 in this section for the purpose of submitting this Act to the electors of the Early County  
26 School District for approval or rejection. The election superintendent shall conduct that  
27 election on the date of the general primary in 2026 and shall issue the call and conduct such  
28 election as provided by general law. The election superintendent shall cause the date and  
29 purpose of the election to be published once a week for two weeks immediately preceding  
30 the date thereof in the official organ of Early County. The ballot shall have written or printed  
31 thereon the words:

32 "( ) YES Shall the Act be approved that removes the December 1, 2028, sunset date  
33 ( ) NO that currently exists on the homestead exemption that residents of the Early  
34 County school district who are at least 70 years old may claim?"

35 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
36 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
37 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
38 effect on January 1, 2027. If the Act is not so approved or if the election is not conducted  
39 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
40 be automatically repealed on the 365th calendar day following the election date provided for  
41 in this section. The expense of such election shall be borne by Early County. It shall be the

42 election superintendent's duty to certify the result thereof to the Secretary of State. The  
43 provisions of this section shall be mandatory upon the election superintendent and are not  
44 intended as directory. If the election superintendent fails or refuses to comply with this  
45 section, any elector of the Early County school district may apply for a writ of mandamus  
46 to compel the election superintendent to perform his or her duties under this section. If the  
47 court finds that the election superintendent has not complied with this section, the court shall  
48 fashion appropriate relief requiring the election superintendent to call and conduct such  
49 election on the date required by this section or on the next date authorized for special  
50 elections provided for in Code Section 21-2-540 of the O.C.G.A.

51 **SECTION 4.**

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

54 **SECTION 5.**

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