

House Bill 655

By: Representatives Scoggins of the 14th, Gambill of the 15th, and Kelley of the 16th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Bartow County school district ad valorem taxes for
2 educational purposes in the amount of 50 percent of the assessed value of the homestead for
3 residents of that school district who are 65 years of age or older, in the amount of 75 percent
4 of the assessed value of the homestead for residents of that school district who are 70 years
5 of age or older, and in the amount of the full assessed value of the homestead for residents
6 of that school district who are 80 years of age or older; to provide for definitions; to specify
7 the terms and conditions of the exemption and the procedures relating thereto; to provide for
8 applicability; to provide for a referendum, effective dates, and automatic repeal; to provide
9 for compliance with constitutional requirements; to repeal conflicting laws; and for other
10 purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 style="text-align:center">**SECTION 1.**

13 (a) As used in this Act, the term:

14 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
15 educational purposes levied by, for, or on behalf of the Bartow County school district,
16 including, but not limited to, any ad valorem taxes to pay interest on and to retire county
17 school district bonded indebtedness.

18 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
19 the O.C.G.A., as amended, with the additional qualification that it shall include not more
20 than five contiguous acres of homestead property.

21 (b) Each resident of the Bartow County school district who is at least 65 years of age but not
22 yet 70 years of age on January 1 of the year in which application for the exemption is made
23 is granted an exemption on that person's homestead from Bartow County school district ad
24 valorem taxes for educational purposes in the amount of 50 percent of the assessed value of
25 that homestead that does not exceed \$500,000.00. The value of that property in excess of
26 such exempted amount shall remain subject to taxation.

27 (c) Each resident of the Bartow County school district who is at least 70 years of age but not
28 yet 80 years of age on January 1 of the year in which application for the exemption is made
29 is granted an exemption on that person's homestead from Bartow County school district ad
30 valorem taxes for educational purposes in the amount of 75 percent of the assessed value of
31 that homestead that does not exceed \$500,000.00. The value of that property in excess of
32 such exempted amount shall remain subject to taxation.

33 (d) Each resident of the Bartow County school district who is at least 80 years of age or
34 older on January 1 of the year in which application for the exemption is made is granted an
35 exemption on that person's homestead from Bartow County school district ad valorem taxes
36 for educational purposes in the amount of the full assessed value of that homestead that does
37 not exceed \$500,000.00. The value of that property in excess of such exempted amount shall
38 remain subject to taxation.

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

46 (f) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
47 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
48 as long as the person granted the homestead exemption under subsection (b), (c), or (d) of
49 this section occupies the residence as a homestead. After a person has filed the proper
50 application as provided in subsection (e) of this section, it shall not be necessary to make
51 application thereafter for any year, and the exemption shall continue to be allowed to such
52 person. It shall be the duty of any person granted the homestead exemption under
53 subsection (b), (c), or (d) of this section to notify the tax commissioner of Bartow County in
54 the event that person for any reason becomes ineligible for that exemption.

55 (g) The exemption granted by subsections (b), (c), and (d) of this section shall not apply to
56 or affect any state ad valorem taxes, county ad valorem taxes for county purposes, municipal
57 ad valorem taxes for municipal purposes, or independent school district ad valorem taxes for
58 educational purposes. The homestead exemption granted by subsections (b), (c), and (d) of
59 this section shall be in addition to and not in lieu of any other homestead exemption
60 applicable to Bartow County school district ad valorem taxes for educational purposes.

61 (h) The exemption granted by subsections (b), (c), and (d) of this section shall apply to all
62 taxable years beginning on or after January 1, 2021.

63 **SECTION 2.**

64 In accordance with the requirements of Article VII, Section II, Paragraph II(a)(1) of the
 65 Constitution of the State of Georgia, this Act shall not become law unless it receives the
 66 requisite two-thirds' majority vote in both the Senate and the House of Representatives.

67 **SECTION 3.**

68 The election superintendent of Bartow County shall call and conduct an election as provided
 69 in this section for the purpose of submitting this Act to the electors of the Bartow County
 70 school district for approval or rejection. The election superintendent shall conduct that
 71 election on the Tuesday next following the first Monday in November, 2020, and shall issue
 72 the call and conduct that election as provided by general law. The election superintendent
 73 shall cause the date and purpose of the election to be published once a week for two weeks
 74 immediately preceding the date thereof in the official organ of Bartow County. The ballot
 75 shall have written or printed thereon the words:

76 "() YES Shall the Act be approved which provides a homestead exemption from
 77 () NO Bartow County school district ad valorem taxes for educational purposes in
 78 the amount of 50 percent of the assessed value of the homestead that does
 79 not exceed \$500,000.00 for residents of that school district who are at least
 80 65 years of age, in the amount of 75 percent of the assessed value of the
 81 homestead that does not exceed \$500,000.00 for residents of that school
 82 district who are at least 70 years of age, and in the amount of the full
 83 assessed value of the homestead that does not exceed \$500,000.00 for
 84 residents of that school district who are at least 80 years of age?"

85 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 86 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 87 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 88 effect on January 1, 2021. If the Act is not so approved or if the election is not conducted
 89 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
 90 be automatically repealed on the first day of January immediately following that election
 91 date. The expense of such election shall be borne by Bartow County. It shall be the election
 92 superintendent's duty to certify the result thereof to the Secretary of State.

93 **SECTION 4.**

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

96

SECTION 5.

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