

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Barrow County school district ad valorem taxes for  
2 educational purposes for certain senior citizens with certain maximum incomes; to provide  
3 for definitions; to specify the terms and conditions of the exemption and the procedures  
4 relating thereto; to provide for applicability and eligibility; to provide for compliance with  
5 constitutional requirements; to provide for a referendum, effective dates, automatic repeal,  
6 mandatory execution of election, and judicial remedies regarding failure to comply; to repeal  
7 conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

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

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

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

18 (3) "Income" means gross income from all sources determined pursuant to Chapter 7 of  
19 Title 48 of the O.C.G.A., as amended, for state income tax purposes, excluding income  
20 received as retirement, survivor, or disability benefits under the federal Social Security  
21 Act or under any other public or private retirement, disability, or pension system, but  
22 including such income which is in excess of the maximum amount authorized to be paid  
23 to an individual and such individual's spouse under the federal Social Security Act.  
24 Income from such sources in excess of such maximum amount shall be included as  
25 income for the purposes of this Act.

26 (4) "Senior citizen" means a person who is 70 years of age or older on or before  
27 January 1 of the year in which application for the exemption under subsection (b) of this  
28 section is made.

29 (b) Each resident of the Barrow County school district who is a senior citizen is granted an  
30 exemption on that person's homestead from Barrow County school district ad valorem taxes  
31 for educational purposes in the entire amount of the assessed value of that homestead. The  
32 exemption under this subsection shall only be granted if that person's income, together with  
33 the income of the spouse who also occupies and resides at such homestead, does not  
34 exceed \$112,999.99 for the immediately preceding year. The value of that property in excess  
35 of such exempted amount shall remain subject to taxation.

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

41 exemption. The tax commissioner of Barrow County shall provide application forms for this  
42 purpose.

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

52 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
53 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem  
54 taxes for municipal purposes, or independent school district ad valorem taxes for educational  
55 purposes. Excepting the base year homestead exemption for senior citizens, the homestead  
56 exemption granted by subsection (b) of this section shall be in lieu of and not in addition to  
57 any other homestead exemption applicable to Barrow County school district ad valorem taxes  
58 for educational purposes.

59 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
60 beginning on or after January 1, 2025.

61 (g) A person shall not receive the homestead exemption granted by subsection (b) of this  
62 section if there are minor children residing in the homestead unless such children are the  
63 natural or adopted children of the person, are foster children under the care of the person, are  
64 children for whom the person has been appointed guardian.

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**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 Barrow County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Barrow County school district for approval or rejection. The election superintendent shall conduct that election on no later than the Tuesday next following the first Monday in November, 2024, 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 Barrow County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which provides a homestead exemption from  
( ) NO Barrow County school district ad valorem taxes for educational purposes in  
the entire amount of the assessed value of the homestead for residents of  
that school district who are 70 years of age or older and whose income, not  
including certain retirement income, does not exceed \$112,999.99?"

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, 2025. 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 Barrow County. It shall be the election superintendent's duty to certify the result thereof to the Secretary of State. The provisions

91 of this section shall be mandatory upon the election superintendent and are not intended as  
92 directory. If the election superintendent fails or refuses to comply with this section, any  
93 elector of the Barrow County school district may apply for a writ of mandamus to compel  
94 the election superintendent to perform his or her duties under this section. If the court finds  
95 that the election superintendent has not complied with this section, the court shall fashion  
96 appropriate relief requiring the election superintendent to call and conduct such election on  
97 the date required by this section or on the next date authorized for special elections provided  
98 for in Code Section 21-2-540 of the O.C.G.A.

99 **SECTION 4.**

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

102 **SECTION 5.**

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