

Senate Bill 326

By: Senator Balfour of the 9th

AS PASSED SENATE

**A BILL TO BE ENTITLED
AN ACT**

1 To provide for a homestead exemption from certain Gwinnett County School District ad
2 valorem taxes for educational purposes in an amount equal to the amount by which the
3 current year assessed value of a homestead exceeds the base year assessed value of such
4 homestead; to provide for definitions; to specify the terms and conditions of the exemption
5 and the procedures relating thereto; to provide for applicability; to provide for a referendum,
6 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

7 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

8 **SECTION 1.**

9 (a) As used in this section, the term:

10 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
11 educational purposes levied by, for, or on behalf of the Gwinnett County School District,
12 including but not limited to taxes to pay interest on and to retire school bond
13 indebtedness.

14 (2) "Base year" means the taxable year immediately preceding the taxable year in which
15 the exemption under this Act is first granted to the most recent owner of such homestead.

16 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
17 the O.C.G.A., with the additional qualification that it shall include only the primary
18 residence and not more than five contiguous acres of land immediately surrounding such
19 residence.

20 (b) Each resident of the Gwinnett County School District is granted an exemption on that
21 person's homestead from all Gwinnett County School District taxes for educational purposes
22 in an amount equal to the amount by which the current year assessed value of that homestead
23 exceeds the base year assessed value of the homestead. This exemption shall not apply to
24 taxes assessed on improvements to the homestead or additional land that is added to the
25 homestead after January 1 of the base year. If any real property is removed from the
26 homestead, the base year assessed value shall be adjusted to reflect such removal and the

1 exemption shall be recalculated accordingly. The value of that property in excess of such
2 exempted amount shall remain subject to taxation.

3 (c) Any person who, as of May, 2002, has applied for and is eligible to receive the base year
4 assessed value homestead exemption from Gwinnett County taxes for county purposes
5 granted under an Act approved May 1, 2000 (Ga. L. 2000, p. 4620), shall be eligible
6 automatically for the exemption granted by this Act without applying therefor. Otherwise,
7 a person shall not receive the homestead exemption granted by subsection (b) of this section
8 unless the person or person's agent files an application with the tax commissioner of
9 Gwinnett County giving such information relative to receiving such exemption as will enable
10 the tax commissioner to make a determination as to whether such owner is entitled to such
11 exemption. In order to reduce administrative burden and as a service to taxpayers, the tax
12 commissioner of Gwinnett County shall be authorized to treat a proper application for the
13 exemption under this Act as a proper application for the exemption granted under an Act
14 approved May 1, 2000 (Ga. L. 2000, p. 4620).

15 (d) The tax commissioner of Gwinnett County shall provide application forms for the
16 exemption granted by subsection (b) of this section which shall require such information as
17 may be necessary to determine the initial and continuing eligibility of the owner for the
18 exemption.

19 (e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
20 the O.C.G.A. The exemption shall be automatically renewed from year to year as long as the
21 owner occupies the residence as a homestead. After a person has filed the proper application
22 as provided in subsection (c) of this section, it shall not be necessary to make application
23 thereafter for any year and the exemption shall continue to be allowed to such person. It
24 shall be the duty of any person granted the homestead exemption under subsection (b) of this
25 section to notify the tax commissioner of the county or the designee thereof in the event that
26 person for any reason becomes ineligible for that exemption.

27 (f) The exemption granted by this section shall not apply to or affect state ad valorem taxes,
28 county ad valorem taxes for county purposes, or municipal ad valorem taxes for municipal
29 purposes. The homestead exemption granted by subsection (b) of this section shall be in
30 addition to and not in lieu of any other homestead exemption applicable to county school
31 district ad valorem taxes for educational purposes.

32 (g) The exemption granted by subsection (b) of this section shall apply to all taxable years
33 beginning on or after January 1, 2003.

34 **SECTION 2.**

35 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
36 superintendent of Gwinnett County shall call and conduct an election as provided in this

