

House Bill 408

By: Representatives Irvin of the 45th, Day of the 153rd, Stephens of the 150th, Snelling of the 99th, Jennings of the 63rd and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia
2 Annotated, relating to tax exemptions, so as to change the base year assessed value
3 homestead exemption from state ad valorem taxes for certain senior citizens whose
4 household income does not exceed \$30,000.00, by providing that such exemption shall be
5 granted to all qualified residents; to remove the age and income limitations of such
6 homestead exemption; to provide that such homestead exemption shall be in addition to and
7 not in lieu of certain other homestead exemptions; to provide for base year assessed value
8 homestead exemptions from certain county taxes for county purposes, county school district
9 taxes for educational purposes, municipal taxes for municipal purposes, and independent
10 school district taxes for educational purposes; to provide for definitions; to specify the terms
11 and conditions of the exemptions and the procedures relating thereto; to provide for
12 applicability; to provide for special elections; to provide for automatic repeal of certain
13 provisions under certain circumstances; to provide for effective dates; to repeal conflicting
14 laws; and for other purposes.

15 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

16 **SECTION 1.**

17 Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
18 relating to tax exemptions, is amended by striking Code Section 48-5-47.1, relating to the
19 increased assessed value homestead exemption for certain senior citizens whose household
20 income does not exceed \$30,000.00, and inserting in its place a new Code Section 48-5-47.1
21 to read as follows:

22 "48-5-47.1.

23 (a) For purposes of this Code section, the term:

24 (1) 'Ad valorem taxes' means all state ad valorem taxes ~~and all county ad valorem taxes~~
25 ~~for county purposes levied by, for, or on behalf of a county, except for taxes to pay~~
26 ~~interest on and to retire bonded indebtedness.~~

1 (2) 'Base year' means the taxable year immediately preceding the taxable year in which
 2 the exemption under this Code section is first granted to the most recent owner of such
 3 homestead.

4 (3) 'Homestead' as applied in this Code section shall mean the homestead as defined and
 5 qualified in Code Section 48-5-40, with the additional qualification that it shall include
 6 only the primary residence and not more than five contiguous acres of land immediately
 7 surrounding such residence.

8 ~~(4) 'Income' means federal adjusted gross income, as defined in the Internal Revenue~~
 9 ~~Code of 1986, as amended, from all sources.~~

10 ~~(5) 'Senior citizen' means a person who is 62 years of age or over on or before January~~
 11 ~~1 of the year in which application for the exemption under this Code section is made.~~

12 (b) Each resident of a county who is a senior citizen this state is granted an exemption on
 13 that person's homestead from all state ad valorem taxes in an amount equal to the amount
 14 of by which the current year assessed value of that homestead ~~which~~ exceeds the base year
 15 assessed value of that homestead ~~for the taxable year immediately preceding the taxable~~
 16 ~~year in which this exemption is first granted to such resident, if that person's income,~~
 17 ~~together with the income of the spouse of such person and any other person who resides~~
 18 ~~within such homestead, does not exceed \$30,000.00 for the immediately preceding taxable~~
 19 ~~year. This exemption shall not apply to taxes assessed on improvements to the homestead~~
 20 ~~or additional land that is added to the homestead after January 1 of the base year. If any~~
 21 ~~real property is removed from the homestead, the assessment in the base year shall be~~
 22 ~~adjusted to reflect such removal and the exemption shall be recalculated accordingly.~~

23 (c) The base year assessed value amount shall be adjusted annually by the commissioner
 24 by the percentage of any increase in the Consumer Price Index for all Urban Consumers
 25 published by the Bureau of Labor Statistics of the United States Department of Labor from
 26 the base year to the current year. In the event that the assessed value for the current year
 27 is less than or equal to the assessed value for the base year, then the adjusted base year
 28 assessed value shall equal the current year assessed value.

29 ~~(c)(d)~~ A person shall not receive the homestead exemption granted by subsection (b) of
 30 this Code section unless the person or person's agent files an application with the tax
 31 commissioner of the county giving ~~the person's age and the amount of gross income which~~
 32 ~~the person and the person's spouse and any other persons residing within such homestead~~
 33 ~~received during the last taxable year, and such additional information relative to receiving~~
 34 such exemption as will enable the tax commissioner to make a determination as to whether
 35 such owner is entitled to such exemption.

1 ~~(d)~~(e) The commissioner shall provide application forms for the exemption granted by this
 2 Code section which shall require such information as may be necessary to determine the
 3 initial and continuing eligibility of the owner for the exemption.

4 ~~(e)~~(f) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1.
 5 The exemption shall be automatically renewed from year to year as long as the owner
 6 occupies the residence as a homestead. After a person has filed the proper application as
 7 provided in subsection ~~(e)~~ (d) of this Code section, it shall not be necessary to make
 8 application and file such affidavit thereafter for any year and the exemption shall continue
 9 to be allowed to such person. It shall be the duty of any person granted the homestead
 10 exemption under this Code section to notify the ~~tax commissioner of the county~~ or the
 11 designee thereof in the event that person for any reason becomes ineligible for that
 12 exemption.

13 ~~(f)~~(g) The exemption granted by this Code section shall not apply to or affect any
 14 ~~municipal taxes or county taxes for county purposes,~~ county school district taxes for
 15 educational purposes, municipal taxes for municipal purposes, or independent school
 16 district taxes for educational purposes. The homestead exemption granted by this Code
 17 section shall be in addition to and not in lieu of ~~and not in addition to~~ any other homestead
 18 exemption applicable to ~~county ad valorem taxes for county purposes~~ state ad valorem
 19 taxes.

20 ~~(g)~~(h) The exemption granted by this Code section shall apply to all taxable years
 21 beginning on or after January 1, ~~1995~~ 2003."

22 SECTION 2.

23 Said part is further amended by adding a new Code section immediately following new Code
 24 Section 48-5-47.1, to be designated Code Section 48-5-47.2, to read as follows:

25 "48-5-47.2.

26 (a) For purposes of this Code section, the term:

27 (1) 'Ad valorem taxes' means all county ad valorem taxes for county purposes levied by,
 28 for, or on behalf of a qualifying county, except for taxes to pay interest on and to retire
 29 bonded indebtedness.

30 (2) 'Base year' means the taxable year immediately preceding the taxable year in which
 31 the exemption under this Code section is first granted to the most recent owner of such
 32 homestead.

33 (3) 'Homestead' as applied in this Code section shall mean the homestead as defined and
 34 qualified in Code Section 48-5-40, with the additional qualification that it shall include
 35 only the primary residence and not more than five contiguous acres of land immediately
 36 surrounding such residence.

1 (4) 'Qualifying county' means a county in which the homestead exemption under this
2 Code section was approved in the 2002 special election.

3 (b) Each resident of a qualifying county is granted an exemption on that person's
4 homestead from all county ad valorem taxes for county purposes in an amount equal to the
5 amount by which the current year assessed value of that homestead exceeds the base year
6 assessed value of that homestead. This exemption shall not apply to taxes assessed on
7 improvements to the homestead or additional land that is added to the homestead after
8 January 1 of the base year. If any real property is removed from the homestead, the
9 assessment in the base year shall be adjusted to reflect such removal and the exemption
10 shall be recalculated accordingly.

11 (c) The base year assessed value amount shall be adjusted annually by the commissioner
12 by the percentage of any increase in the Consumer Price Index for all Urban Consumers
13 published by the Bureau of Labor Statistics of the United States Department of Labor from
14 the base year to the current year. In the event that the assessed value for the current year
15 is less than or equal to the assessed value for the base year, then the adjusted base year
16 assessed value shall equal the current year assessed value.

17 (d) A person shall not receive the homestead exemption granted by subsection (b) of this
18 Code section unless the person or person's agent files an application with the tax
19 commissioner of the qualifying county giving such information relative to receiving such
20 exemption as will enable the tax commissioner to make a determination as to whether such
21 owner is entitled to such exemption.

22 (e) The tax commissioner of the qualifying county shall provide application forms for the
23 exemption granted by this Code section which shall require such information as may be
24 necessary to determine the initial and continuing eligibility of the owner for the exemption.

25 (f) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1.
26 The exemption shall be automatically renewed from year to year as long as the owner
27 occupies the residence as a homestead. After a person has filed the proper application as
28 provided in subsection (d) of this Code section, it shall not be necessary to make
29 application and file such affidavit thereafter for any year and the exemption shall continue
30 to be allowed to such person. It shall be the duty of any person granted the homestead
31 exemption under this Code section to notify the tax commissioner of the qualifying county
32 in the event that person for any reason becomes ineligible for that exemption.

33 (g)(1) The exemption granted by this Code section shall not apply to or affect any state
34 ad valorem taxes, county school district taxes for educational purposes, municipal taxes
35 for municipal purposes, or independent school district taxes for educational purposes.

1 (2) Except as provided in paragraph (3) of this subsection, the homestead exemption
 2 granted by this Code section shall be in addition to and not in lieu of any other homestead
 3 exemption applicable to county ad valorem taxes for county purposes.

4 (3) The homestead exemption granted by this Code section shall be in lieu of and not in
 5 addition to any base year valuation homestead exemption with respect to county taxes for
 6 county purposes which is provided by a local Act.

7 (h) The exemption granted by this Code section shall apply to all taxable years beginning
 8 on or after January 1, 2003."

9 SECTION 3.

10 Said part is further amended by adding a new Code section immediately following new Code
 11 Section 48-5-47.2, to be designated Code Section 48-5-47.3, to read as follows:

12 "48-5-47.3.

13 (a) For purposes of this Code section, the term:

14 (1) 'Ad valorem taxes' means all county school district ad valorem taxes for educational
 15 purposes levied by, for, or on behalf of a qualifying county school district, except for
 16 taxes to pay interest on and to retire bonded indebtedness.

17 (2) 'Base year' means the taxable year immediately preceding the taxable year in which
 18 the exemption under this Code section is first granted to the most recent owner of such
 19 homestead.

20 (3) 'Homestead' as applied in this Code section shall mean the homestead as defined and
 21 qualified in Code Section 48-5-40, with the additional qualification that it shall include
 22 only the primary residence and not more than five contiguous acres of land immediately
 23 surrounding such residence.

24 (4) 'Qualifying county school district' means a county school district in which the
 25 homestead exemption under this Code section was approved in the 2002 special election.

26 (b) Each resident of a qualifying county school district is granted an exemption on that
 27 person's homestead from all county school district ad valorem taxes for educational
 28 purposes in an amount equal to the amount by which the current year assessed value of that
 29 homestead exceeds the base year assessed value of that homestead. This exemption shall
 30 not apply to taxes assessed on improvements to the homestead or additional land that is
 31 added to the homestead after January 1 of the base year. If any real property is removed
 32 from the homestead, the assessment in the base year shall be adjusted to reflect such
 33 removal and the exemption shall be recalculated accordingly.

34 (c) The base year assessed value amount shall be adjusted annually by the commissioner
 35 by the percentage of any increase in the Consumer Price Index for all Urban Consumers
 36 published by the Bureau of Labor Statistics of the United States Department of Labor from

1 the base year to the current year. In the event that the assessed value for the current year
 2 is less than or equal to the assessed value for the base year, then the adjusted base year
 3 assessed value shall equal the current year assessed value.

4 (d) A person shall not receive the homestead exemption granted by subsection (b) of this
 5 Code section unless the person or person's agent files an application with the county tax
 6 commissioner giving such information relative to receiving such exemption as will enable
 7 such tax commissioner to make a determination as to whether such owner is entitled to
 8 such exemption.

9 (e) The county tax commissioner shall provide application forms for the exemption
 10 granted by this Code section which shall require such information as may be necessary to
 11 determine the initial and continuing eligibility of the owner for the exemption.

12 (f) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1.
 13 The exemption shall be automatically renewed from year to year as long as the owner
 14 occupies the residence as a homestead. After a person has filed the proper application as
 15 provided in subsection (d) of this Code section, it shall not be necessary to make
 16 application and file such affidavit thereafter for any year and the exemption shall continue
 17 to be allowed to such person. It shall be the duty of any person granted the homestead
 18 exemption under this Code section to notify the county tax commissioner in the event that
 19 person for any reason becomes ineligible for that exemption.

20 (g)(1) The exemption granted by this Code section shall not apply to or affect any state
 21 ad valorem taxes, county taxes for county purposes, municipal taxes for municipal
 22 purposes, or independent school district taxes for educational purposes.

23 (2) Except as provided in paragraph (3) of this subsection, the homestead exemption
 24 granted by this Code section shall be in addition to and not in lieu of any other homestead
 25 exemption applicable to county school district ad valorem taxes for educational purposes.

26 (3) The homestead exemption granted by this Code section shall be in lieu of and not in
 27 addition to any base year valuation homestead exemption with respect to county school
 28 district ad valorem taxes for educational purposes which is provided by a local Act.

29 (h) The exemption granted by this Code section shall apply to all taxable years beginning
 30 on or after January 1, 2003."

31 **SECTION 4.**

32 Said part is further amended by adding a new Code section immediately following new Code
 33 Section 48-5-47.3, to be designated Code Section 48-5-47.4, to read as follows:

34 "48-5-47.4.

35 (a) For purposes of this Code section, the term:

1 (1) 'Ad valorem taxes' means all municipal ad valorem taxes for municipal purposes
2 levied by, for, or on behalf of a qualifying municipality, except for taxes to pay interest
3 on and to retire bonded indebtedness.

4 (2) 'Base year' means the taxable year immediately preceding the taxable year in which
5 the exemption under this Code section is first granted to the most recent owner of such
6 homestead.

7 (3) 'Homestead' as applied in this Code section shall mean the homestead as defined and
8 qualified in Code Section 48-5-40, with the additional qualification that it shall include
9 only the primary residence and not more than five contiguous acres of land immediately
10 surrounding such residence.

11 (4) 'Qualifying municipality' means a municipality in which the homestead exemption
12 under this Code section was approved in the 2002 special election.

13 (b) Each resident of a qualifying municipality is granted an exemption on that person's
14 homestead from all municipal ad valorem taxes for municipal purposes in an amount equal
15 to the amount by which the current year assessed value of that homestead exceeds the base
16 year assessed value of that homestead. This exemption shall not apply to taxes assessed
17 on improvements to the homestead or additional land that is added to the homestead after
18 January 1 of the base year. If any real property is removed from the homestead, the
19 assessment in the base year shall be adjusted to reflect such removal and the exemption
20 shall be recalculated accordingly.

21 (c) The base year assessed value amount shall be adjusted annually by the commissioner
22 by the percentage of any increase in the Consumer Price Index for all Urban Consumers
23 published by the Bureau of Labor Statistics of the United States Department of Labor from
24 the base year to the current year. In the event that the assessed value for the current year
25 is less than or equal to the assessed value for the base year, then the adjusted base year
26 assessed value shall equal the current year assessed value.

27 (d) A person shall not receive the homestead exemption granted by subsection (b) of this
28 Code section unless the person or person's agent files an application with the governing
29 authority of the qualifying municipality, or the designee thereof, giving such information
30 relative to receiving such exemption as will enable the governing authority of the
31 qualifying municipality, or the designee thereof, to make a determination as to whether
32 such owner is entitled to such exemption.

33 (e) The governing authority of the qualifying municipality, or the designee thereof, shall
34 provide application forms for the exemption granted by this Code section which shall
35 require such information as may be necessary to determine the initial and continuing
36 eligibility of the owner for the exemption.

1 (f) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1.
 2 The exemption shall be automatically renewed from year to year as long as the owner
 3 occupies the residence as a homestead. After a person has filed the proper application as
 4 provided in subsection (d) of this Code section, it shall not be necessary to make
 5 application and file such affidavit thereafter for any year and the exemption shall continue
 6 to be allowed to such person. It shall be the duty of any person granted the homestead
 7 exemption under this Code section to notify the governing authority of the qualifying
 8 municipality, or the designee thereof, in the event that person for any reason becomes
 9 ineligible for that exemption.

10 (g)(1) The exemption granted by this Code section shall not apply to or affect any state
 11 ad valorem taxes, county school district taxes for educational purposes, county taxes for
 12 county purposes, or independent school district taxes for educational purposes.

13 (2) Except as provided in paragraph (3) of this subsection, the homestead exemption
 14 granted by this Code section shall be in addition to and not in lieu of any other homestead
 15 exemption applicable to municipal ad valorem taxes for municipal purposes.

16 (3) The homestead exemption granted by this Code section shall be in lieu of and not in
 17 addition to any base year valuation homestead exemption with respect to municipal taxes
 18 for municipal purposes which is provided by a local Act.

19 (h) The exemption granted by this Code section shall apply to all taxable years beginning
 20 on or after January 1, 2003."

21 SECTION 5.

22 Said part is further amended by adding a new Code section immediately following new Code
 23 Section 48-5-47.4, to be designated Code Section 48-5-47.5, to read as follows:

24 "48-5-47.5.

25 (a) For purposes of this Code section, the term:

26 (1) 'Ad valorem taxes' means all independent school district ad valorem taxes for
 27 educational purposes levied by, for, or on behalf of a qualifying independent school
 28 district, except for taxes to pay interest on and to retire bonded indebtedness.

29 (2) 'Base year' means the taxable year immediately preceding the taxable year in which
 30 the exemption under this Code section is first granted to the most recent owner of such
 31 homestead.

32 (3) 'Homestead' as applied in this Code section shall mean the homestead as defined and
 33 qualified in Code Section 48-5-40, with the additional qualification that it shall include
 34 only the primary residence and not more than five contiguous acres of land immediately
 35 surrounding such residence.

1 (4) 'Qualifying independent school district' means an independent school district in
2 which the homestead exemption under this Code section was approved in the 2002
3 special election.

4 (b) Each resident of a qualifying independent school district is granted an exemption on
5 that person's homestead from all independent school district ad valorem taxes for
6 educational purposes in an amount equal to the amount by which the current year assessed
7 value of that homestead exceeds the base year assessed value of that homestead. This
8 exemption shall not apply to taxes assessed on improvements to the homestead or
9 additional land that is added to the homestead after January 1 of the base year. If any real
10 property is removed from the homestead, the assessment in the base year shall be adjusted
11 to reflect such removal and the exemption shall be recalculated accordingly.

12 (c) The base year assessed value amount shall be adjusted annually by the commissioner
13 by the percentage of any increase in the Consumer Price Index for all Urban Consumers
14 published by the Bureau of Labor Statistics of the United States Department of Labor from
15 the base year to the current year. In the event that the assessed value for the current year
16 is less than or equal to the assessed value for the base year, then the adjusted base year
17 assessed value shall equal the current year assessed value.

18 (d) A person shall not receive the homestead exemption granted by subsection (b) of this
19 Code section unless the person or person's agent files an application with the governing
20 authority of the municipality, or the designee thereof, giving such information relative to
21 receiving such exemption as will enable the governing authority of the municipality, or the
22 designee thereof, to make a determination as to whether such owner is entitled to such
23 exemption.

24 (e) The governing authority of the municipality, or the designee thereof, shall provide
25 application forms for the exemption granted by this Code section which shall require such
26 information as may be necessary to determine the initial and continuing eligibility of the
27 owner for the exemption.

28 (f) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1.
29 The exemption shall be automatically renewed from year to year as long as the owner
30 occupies the residence as a homestead. After a person has filed the proper application as
31 provided in subsection (d) of this Code section, it shall not be necessary to make
32 application and file such affidavit thereafter for any year and the exemption shall continue
33 to be allowed to such person. It shall be the duty of any person granted the homestead
34 exemption under this Code section to notify the governing authority of the municipality,
35 or the designee thereof, in the event that person for any reason becomes ineligible for that
36 exemption.

1 (g)(1) The exemption granted by this Code section shall not apply to or affect any state
2 ad valorem taxes, county taxes for county purposes, county school district taxes for
3 educational purposes, or municipal taxes for municipal purposes.

4 (2) Except as provided in paragraph (3) of this subsection, the homestead exemption
5 granted by this Code section shall be in addition to and not in lieu of any other homestead
6 exemption applicable to independent school district ad valorem taxes for educational
7 purposes.

8 (3) The homestead exemption granted by this Code section shall be in lieu of and not in
9 addition to any base year valuation homestead exemption with respect to independent
10 school district taxes for educational purposes which is provided by a local Act.

11 (h) The exemption granted by this Code section shall apply to all taxable years beginning
12 on or after January 1, 2003."

13 SECTION 6.

14 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the Secretary of
15 State shall call and conduct a special election as provided in this section for the purpose of
16 submitting Section 1 of this Act to the electors of the State of Georgia for approval or
17 rejection. The Secretary of State shall conduct that special election on the date of the
18 November, 2002, state-wide general election. The Secretary of State shall issue the call and
19 conduct that special election as provided by law. The Secretary of State shall cause the date
20 and purpose of the special election to be published in the official organ of each county in the
21 state once a week for two weeks immediately preceding the date of the special election. The
22 ballot shall have written thereon the following:

23 "() YES Shall Section 1 of an Act be approved which provides that the base year
24 assessed value homestead exemption for state ad valorem taxes be granted
25 () NO to all qualified residents and be in addition to and not in lieu of any other
26 homestead exemptions?"

27 All persons desiring to vote for approval of Section 1 of this Act shall vote "Yes," and those
28 persons desiring to vote for rejection of Section 1 of this Act shall vote "No." If more than
29 one-half of the votes cast on such question are for approval of Section 1 of this Act, then
30 Section 1 of this Act shall become effective on January 1, 2003, and shall be applicable to
31 all taxable years beginning on or after that date. If Section 1 of this Act is not so approved
32 or if the election is not conducted as provided in this section, Section 1 of this Act shall not
33 become effective and shall be automatically repealed on the first day of January immediately
34 following that election date.

SECTION 7.

1
2 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
3 superintendent of each county in this state shall call and conduct a special election as
4 provided in this section for the purpose of submitting Section 2 of this Act to the electors of
5 their respective counties for approval or rejection. Each election superintendent shall
6 conduct that special election on the date of the November, 2002, state-wide general election
7 and shall issue the call and conduct that election as provided by general law. The
8 superintendent shall cause the date and purpose of the election to be published once a week
9 for two weeks immediately preceding the date thereof in the official organ of that
10 superintendent's county. The ballot shall have written or printed thereon the words:

11 " YES Shall Section 2 of an Act be approved which provides that the base year
12 value homestead exemption from county ad valorem taxes for county
13 NO purposes be granted to all qualified residents and be in addition to and not
14 in lieu of most other homestead exemptions?"

15 All persons desiring to vote for approval of Section 2 of this Act shall vote "Yes," and those
16 persons desiring to vote for rejection of Section 2 of this Act shall vote "No." If more than
17 one-half of the votes cast in such county on such question are for approval of Section 2 of
18 this Act, then Section 2 of this Act shall become effective in such county on January 1, 2003,
19 and shall be applicable to all taxable years beginning on or after that date. If Section 2 of this
20 Act is not so approved or if the election is not conducted as provided in this section, Section
21 2 of this Act shall not become effective in such county. The expense of such election in a
22 county shall be borne by that county. It shall be the duty of the election superintendent of
23 each county to certify the result of the election in such county to the Secretary of State.

SECTION 8.

24
25 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
26 superintendent of each county in this state shall call and conduct a special election as
27 provided in this section for the purpose of submitting Section 3 of this Act to the electors of
28 their respective county school districts for approval or rejection. Each election
29 superintendent shall conduct that special election on the date of the November, 2002,
30 state-wide general election and shall issue the call and conduct that election as provided by
31 general law. The superintendent shall cause the date and purpose of the election to be
32 published once a week for two weeks immediately preceding the date thereof in the official
33 organ of that superintendent's county. The ballot shall have written or printed thereon the
34 words:

1 Section 4 of this Act shall not become effective in such municipality. The expense of such
 2 election in a municipality shall be borne by that municipality. It shall be the duty of the
 3 municipal election superintendent of each municipality to certify the result of the election in
 4 such municipality to the Secretary of State.

5 **SECTION 10.**

6 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal
 7 election superintendent of each municipality in this state in which an independent school
 8 district is located shall call and conduct a special election as provided in this section for the
 9 purpose of submitting Section 5 of this Act to the electors of their respective independent
 10 school districts for approval or rejection. Each such municipal election superintendent shall
 11 conduct that special election on the date of the November, 2002, state-wide general election
 12 and shall issue the call and conduct that election as provided by general law. Such
 13 municipal election superintendent shall cause the date and purpose of the election to be
 14 published once a week for two weeks immediately preceding the date thereof in the official
 15 organ of that municipal election superintendent's county. The ballot shall have written or
 16 printed thereon the words:

17 " YES Shall Section 5 of an Act be approved which provides that the base year
 18 value homestead exemption from independent school district ad valorem
 19 NO taxes for educational purposes be granted to all qualified residents and be
 20 in addition to and not in lieu of most other homestead exemptions?"

21 All persons desiring to vote for approval of Section 5 of this Act shall vote "Yes," and those
 22 persons desiring to vote for rejection of Section 5 of this Act shall vote "No." If more than
 23 one-half of the votes cast in such independent school district on such question are for
 24 approval of Section 5 of this Act, then Section 5 of this Act shall become effective in such
 25 county on January 1, 2003, and shall be applicable to all taxable years beginning on or after
 26 that date. If Section 5 of this Act is not so approved or if the election is not conducted as
 27 provided in this section, Section 5 of this Act shall not become effective in such independent
 28 school district. The expense of such election in an independent school district shall be borne
 29 by the municipality in which it is located. It shall be the duty of such municipal election
 30 superintendent to certify the result of the election in such independent school district to the
 31 Secretary of State.

32 **SECTION 11.**

33 Except as otherwise provided in Sections 6 through 10 of this Act, this Act shall become
 34 effective upon its approval by the Governor or upon its becoming law without such approval.

1

SECTION 12.

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