

House Bill 447

By: Representatives Mosley of the 171<sup>st</sup> and Byrd of the 170<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from certain Wayne 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 Act, 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 Wayne County School District,  
12 including but not limited to taxes, any ad valorem taxes for special district purposes and  
13 to pay interest on and to retire school bond 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 Wayne County School District is granted an exemption on that  
21 person's homestead from all Wayne 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) A person shall not receive the homestead exemption granted by subsection (b) of this  
4 section unless the person or person's agent files an application with the tax commissioner of  
5 Wayne County giving such information relative to receiving such exemption as will enable  
6 the tax commissioner to make a determination as to whether such owner is entitled to such  
7 exemption.

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

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

20 (f) The exemption granted by this Act shall not apply to or affect state ad valorem taxes,  
21 county ad valorem taxes for county purposes, municipal ad valorem taxes for municipal  
22 purposes, or independent school district taxes for educational purposes. The homestead  
23 exemption granted by subsection (b) of this section shall be in addition to and not in lieu of  
24 any other homestead exemption applicable to county school district ad valorem taxes for  
25 educational purposes.

26 (g) The exemption granted by subsection (b) of this section shall apply to all taxable years  
27 beginning on or after January 1, 2002.

28 **SECTION 2.**

29 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
30 superintendent of Wayne County shall call and conduct an election as provided in this section  
31 for the purpose of submitting this Act to the electors of the Wayne County School District  
32 for approval or rejection. The election superintendent shall conduct that election on the  
33 Tuesday following the first Monday in November, 2001, and shall issue the call and conduct  
34 that election as provided by general law. The superintendent shall cause the date and purpose  
35 of the election to be published once a week for two weeks immediately preceding the date

1 thereof in the official organ of Wayne County. The ballot shall have written or printed  
2 thereon the words:

3 " YES Shall the Act be approved which provides a homestead exemption  
4 from certain Wayne County School District taxes for educational  
5  NO purposes in an amount equal to the amount by which the current  
6 year assessed value of a homestead exceeds the base year assessed  
7 value of such homestead?"

8 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons  
9 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
10 cast on such question are for approval of the Act, Section 1 of this Act shall become of full  
11 force and effect on January 1, 2002. If the Act is not so approved or if the election is not  
12 conducted as provided in this section, Section 1 of this Act shall not become effective and  
13 this Act shall be automatically repealed on the first day of January immediately following  
14 that election date.

15 The expense of such election shall be borne by Wayne County. It shall be the election  
16 superintendent's duty to certify the result thereof to the Secretary of State.

17 **SECTION 3.**

18 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon  
19 its approval by the Governor or upon its becoming law without such approval.

20 **SECTION 4.**

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