

House Bill 475

By: Representatives Knox of the 28th and Reese of the 85th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from certain Forsyth County School District ad
2 valorem taxes for educational purposes in an amount equal to the amount of the assessed
3 value of that homestead that exceeds the assessed value of that homestead for the taxable
4 year immediately preceding the taxable year in which that exemption is first granted to the
5 current owner; to provide for definitions; to specify the terms and conditions of the
6 exemption and the procedures relating thereto; to provide for applicability; to provide for a
7 referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other
8 purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

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

12 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
13 educational purposes levied by, for, or on behalf of the Forsyth County School District,
14 except for taxes to pay interest on and to retire school bond indebtedness.

15 (2) "Base year" means the taxable year immediately preceding the taxable year in which
16 the exemption under this Act is granted.

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

21 (b) Each resident of the Forsyth County School District is granted an exemption on that
22 person's homestead from all Forsyth County School District ad valorem taxes for educational
23 purposes in an amount equal to the amount of the assessed value of that homestead that
24 exceeds the assessed value of that homestead for the taxable year immediately preceding the
25 taxable year in which this exemption is first granted to such resident. This exemption shall
26 not apply to taxes assessed on improvements to the homestead or additional land that is

1 added to the homestead after January 1 of the base year. If any real property is removed
2 from the homestead, the assessment in the base year shall be adjusted to reflect such removal
3 and the exemption shall be recalculated accordingly. The value of that property in excess of
4 such exempted amount shall remain subject to taxation.

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

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

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

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

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

29 **SECTION 2.**

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

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

3 " YES Shall the Act be approved which provides a homestead exemption from
4 certain Forsyth County School District ad valorem taxes for educational
5 NO purposes in an amount equal to the amount of the assessed value of that
homestead that exceeds the assessed value of that homestead for the taxable
year immediately preceding the taxable year in which that exemption is first
granted to the current owner of the homestead?"

6 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
7 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
8 cast on such question are for approval of the Act, Section 1 of this Act shall become of full
9 force and effect on January 1, 2002. If the Act is not so approved or if the election is not
10 conducted as provided in this section, Section 1 of this Act shall not become effective and
11 this Act shall be automatically repealed on the first day of January immediately following
12 that election date. The expense of such election shall be borne by Forsyth County. It shall
13 be the election superintendent's duty to certify the result thereof to the Secretary of State.

14

SECTION 3.

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

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SECTION 4.

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