

House Bill 786

By: Representative Morris of the 120th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from Toombs County School District ad valorem
2 taxes for educational purposes in an amount equal to the amount by which the current year
3 assessed value of a homestead exceeds the base year assessed value of such homestead; to
4 provide for definitions; to specify the terms and conditions of the exemption and the
5 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 Toombs County School District,
12 including, but not limited to, any ad valorem taxes to pay interest on and to retire county
13 school district bonded 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., as amended, with the additional qualification that it shall include only the
18 primary residence and not more than five contiguous acres of land immediately
19 surrounding such residence.

20 (b) Each resident of the Toombs County School District is granted an exemption on that
21 person's homestead from Toombs County School District taxes for educational purposes in
22 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 Toombs County giving such information relative to receiving such exemption as will enable
6 the tax commissioner to make a determination regarding the initial and continuing eligibility
7 of such owner for such exemption. The tax commissioner of Toombs County shall provide
8 application forms for this purpose.

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

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

23 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
24 beginning on or after January 1, 2005.

25 **SECTION 2.**

26 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
27 superintendent of Toombs County shall call and conduct an election as provided in this
28 section for the purpose of submitting this Act to the electors of the Toombs County School
29 District for approval or rejection. The election superintendent shall conduct that election on
30 the date of the November, 2004, general election and shall issue the call and conduct that
31 election as provided by general law. The superintendent shall cause the date and purpose of
32 the election to be published once a week for two weeks immediately preceding the date
33 thereof in the official organ of Toombs County. The ballot shall have written or printed
34 thereon the words:

