

House Bill 783

By: Representative Morris of the 120th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from City of Vidalia independent 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 a referendum, effective dates, and
6 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 City of Vidalia independent
12 school district, including, but not limited to, ad valorem taxes to pay interest on and to
13 retire independent 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 City of Vidalia independent school district is granted an exemption
21 on that person's homestead from City of Vidalia independent school district ad valorem taxes
22 for educational purposes in an amount equal to the amount by which the current year
23 assessed value of that homestead exceeds the base year assessed value of that homestead.
24 This exemption shall not apply to taxes assessed on improvements to the homestead or
25 additional land that is added to the homestead after January 1 of the base year. If any real
26 property is removed from the homestead, the base year assessed value shall be recalculated

1 accordingly. The value of that property in excess of such exempted amount shall remain
2 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 governing authority
5 of the City of Vidalia, or the designee thereof, giving such information relative to receiving
6 such exemption as will enable the governing authority of the City of Vidalia, or the designee
7 thereof, to make a determination as to whether such owner is entitled to such exemption. The
8 governing authority of the City of Vidalia, or the designee thereof, shall provide application
9 forms for this purpose.

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

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

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

27

SECTION 2.

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

