

House Bill 853 (AS PASSED HOUSE AND SENATE)

By: Representative Jamieson of the 22<sup>nd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act providing for a homestead exemption from certain Banks County ad  
2 valorem taxes for county purposes for certain residents of that county who are senior citizens  
3 or disabled, approved February 18, 1997 (Ga. L. 1997, p. 4091), as amended by an Act  
4 approved April 19, 2000 (Ga. L. 2000, p. 4486), so as to increase the amount of such  
5 exemption; to provide for a referendum, effective dates, and automatic repeal; to repeal  
6 conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 An Act providing for a homestead exemption from certain Banks County ad valorem taxes  
10 for county purposes for certain residents of that county who are senior citizens or disabled,  
11 approved February 18, 1997 (Ga. L. 1997, p. 4091), as amended by an Act approved  
12 April 19, 2000 (Ga. L. 2000, p. 4486), is amended by striking subsection (a) of Section 2 and  
13 inserting in its place a new subsection (a) to read as follows:

14 "(a) Each resident of Banks County who is a senior citizen or who is disabled is granted  
15 an exemption on that person's homestead from all Banks County ad valorem taxes for  
16 county purposes in the amount of \$20,000.00 of the assessed value of that homestead. The  
17 value of that property in excess of such exempted amount shall remain subject to taxation."

18 **SECTION 2.**

19 The exemption granted by this Act shall apply to all taxable years beginning on or after  
20 January 1, 2005.

21 **SECTION 3.**

22 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
23 superintendent of Banks County shall call and conduct an election as provided in this section  
24 for the purpose of submitting this Act to the electors of Banks County for approval or

1 rejection. The election superintendent shall conduct that election on the date of the 2004  
2 presidential preference primary and shall issue the call and conduct that election as provided  
3 by general law. The superintendent shall cause the date and purpose of the election to be  
4 published once a week for two weeks immediately preceding the date thereof in the official  
5 organ of Banks County. The ballot shall have written or printed thereon the words:

6 "( ) YES Shall the Act be approved which increases the homestead exemption from  
7 Banks County ad valorem taxes for county purposes from \$16,000.00 to  
8 ( ) NO \$20,000.00 of the assessed value of the homestead for residents of that  
9 county who are 65 years of age or over or disabled?"

10 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons  
11 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
12 cast on such question are for approval of the Act, Sections 1 and 2 of this Act shall become  
13 of full force and effect on January 1, 2005. If the Act is not so approved or if the election is  
14 not conducted as provided in this section, Sections 1 and 2 of this Act shall not become  
15 effective and this Act shall be automatically repealed on the first day of January immediately  
16 following that election date. The expense of such election shall be borne by Banks County.  
17 It shall be the election superintendent's duty to certify the result thereof to the Secretary of  
18 State.

19 **SECTION 4.**

20 Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon  
21 its approval by the Governor or upon its becoming law without such approval.

22 **SECTION 5.**

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