

Senate Bill 477

By: Senators Johnson of the 1st and Kemp of the 3rd

A BILL TO BE ENTITLED
AN ACT

1 To provide for the repeal of the amendment to the Constitution providing that the general
2 homestead exemption from ad valorem taxation shall not apply to taxes assessed and levied
3 by Glynn County for the support and maintenance of education, which amendment was
4 proposed by 1956 House Resolution No. 59-163h; Resolution Act No. 27 (Ga. L. 1956, p.
5 253) and was continued in force and effect by an Act approved February 24, 1987 (Ga. L.
6 1987, p. 3610); to thereby grant the general \$2,000.00 homestead exemption with respect to
7 taxes assessed and levied by Glynn County for the support and maintenance of education;
8 to provide for a referendum with respect to the effectiveness of the foregoing; to recite
9 constitutional authority; to provide for submission under the federal Voting Rights Act; to
10 provide for related matters; to repeal conflicting laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

13 The following amendment to the Constitution of Georgia is repealed in its entirety: that
14 amendment to the Constitution providing that the general homestead exemption from ad
15 valorem taxation shall not apply to taxes assessed and levied by Glynn County for the
16 support and maintenance of education, which amendment was proposed by 1956 House
17 Resolution No. 59-163h; Resolution Act No. 27 (Ga. L. 1956, p. 253) and was continued in
18 force and effect by an Act approved February 24, 1987 (Ga. L. 1987, p. 3610).

19 style="text-align:center">**SECTION 2.**

20 As a result of the repeal provided for in Section 1 of this Act, for taxable years beginning on
21 or after January 1, 2005, the general \$2,000.00 homestead exemption provided for in Code
22 Section 48-5-44 of the O.C.G.A. or any successor statute shall be granted with respect to
23 taxes assessed and levied by Glynn County for the support and maintenance of education.

1 **SECTION 6.**

2 All laws and parts of laws in conflict with this Act are repealed.