

House Bill 1365

By: Representatives Channell of the 77th and Hudson of the 95th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from Putnam 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 adjusted 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 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 Putnam 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 provided, however, that the tax commissioner shall adjust the base year assessed value
17 annually by the lesser of 3 percent or the percentage change in the Consumer Price Index
18 for all urban consumers, U. S. City Average, all items 1967-100, or successor report as
19 reported by the United States Department of Labor Bureau of Labor Statistics.

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

24 (b) Each resident of the Putnam County School District is granted an exemption on that
25 person's homestead from Putnam County School District taxes for educational purposes in
26 an amount equal to the amount by which the current year assessed value of that homestead

1 exceeds the adjusted base year assessed value of the homestead. This exemption shall not
2 apply to taxes assessed on improvements to the homestead or additional land that is added
3 to the homestead after January 1 of the base year. If any real property is removed from the
4 homestead, the base year assessed value shall be adjusted to reflect such removal and the
5 exemption shall be recalculated accordingly. The value of that property in excess of such
6 exempted amount shall remain subject to taxation.

7 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
8 section unless the person or person's agent files an application with the tax commissioner of
9 Putnam County giving such information relative to receiving such exemption as will enable
10 the tax commissioner to make a determination regarding the initial and continuing eligibility
11 of such owner for such exemption. The tax commissioner of Putnam County shall provide
12 application forms for this purpose.

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

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

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

29 **SECTION 2.**

30 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
31 superintendent of Putnam 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 Putnam County School
33 District for approval or rejection. The election superintendent shall conduct that election on
34 the date of the November, 2004, state-wide general election, and shall issue the call and
35 conduct that election as provided by general law. The superintendent shall cause the date and
36 purpose of the election to be published once a week for two weeks immediately preceding

