

Senate Resolution 1052

By: Senator Kemp of the 3rd

#### A RESOLUTION

1 Urging the board of education of Bryan County to adopt a resolution expressing whether the  
2 board supports or opposes the conducting of a nonbinding, advisory referendum for the  
3 purpose of ascertaining whether the General Assembly should enact a homestead exemption  
4 from Bryan County ad valorem taxes for educational purposes in an amount equal to the  
5 amount by which the current year assessed value of a homestead exceeds the base year  
6 assessed value of such homestead; and for other purposes.

7 WHEREAS, the cycle of ever-increasing county ad valorem property taxes is a matter of  
8 concern to all taxpayers of Bryan County; and

9 WHEREAS, many jurisdictions have sought relief from this tax burden through the  
10 enactment of base year assessed value homestead exemptions; and

11 WHEREAS, there exist divergent opinions regarding the proposed enactment of such a  
12 measure; and

13 WHEREAS, a compromise has been suggested which entails conducting a nonbinding  
14 referendum on whether the voters of Bryan County wish such a measure to be enacted; and

15 WHEREAS, insufficient time remains in the 2004 regular session for the advertisement and  
16 enactment of local legislation.

17 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE that this body urges the board  
18 of education of Bryan County to adopt a resolution expressing whether the board supports  
19 or opposes the conducting of a nonbinding, advisory referendum for the purpose of  
20 ascertaining whether the General Assembly should enact a homestead exemption from Bryan  
21 County ad valorem taxes for educational purposes in an amount equal to the amount by  
22 which the current year assessed value of a homestead exceeds the base year assessed value  
23 of such homestead, so as to provide guidance for the members of the General Assembly

1 representing Bryan County on this matter for the next legislative session.

2 BE IT FURTHER RESOLVED that the Secretary of the Senate is authorized and directed  
3 to transmit an appropriate copy of this resolution to each member of the General Assembly  
4 representing Bryan County.