

House Bill 1603 (AS PASSED HOUSE AND SENATE)

By: Representative Hudson of the 95<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Hancock County ad valorem taxes for county  
2 purposes in the amount of \$10,000.00 of the assessed value of certain homesteads leased to  
3 certain residents of that county; to provide for definitions; to specify the terms and conditions  
4 of the exemption and the procedures relating thereto; to provide for applicability; to provide  
5 for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for  
6 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 county purposes" means all ad valorem taxes for county  
11 purposes levied by, for, or on behalf of Hancock County, including, but not limited to,  
12 taxes to retire county bonded indebtedness.

13 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
14 the O.C.G.A., as amended, but only includes real property where the person who is the  
15 applicant holds real property subject to a written lease of not less than ten years in  
16 duration, the applicant has held the property subject to such a lease for not less than three  
17 years prior to the year for which application is made, and the applicant is the owner of all  
18 improvements located on the real property.

19 (b) Each resident of Hancock County is granted an exemption on that person's homestead  
20 from all Hancock County ad valorem taxes for county purposes in the amount of \$10,000.00  
21 of the assessed value of that homestead. The value of that property in excess of such  
22 exempted amount shall remain subject to taxation.

23 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
24 section unless the person or person's agent files an application with the tax commissioner of  
25 Hancock County giving such information relative to receiving such exemption as will enable  
26 the tax commissioner to make a determination regarding the initial and continuing eligibility

1 of such owner for such exemption. The tax commissioner shall provide application forms  
2 for this purpose.

3 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
4 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
5 as long as the owner occupies the residence as a homestead. After a person has filed the  
6 proper application as provided in subsection (c) of this section, it shall not be necessary to  
7 make application thereafter for any year, and the exemption shall continue to be allowed to  
8 such person. It shall be the duty of any person granted the homestead exemption under  
9 subsection (b) of this section to notify the tax commissioner of Hancock County in the event  
10 that person for any reason becomes ineligible for that exemption.

11 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
12 state ad valorem taxes, county or independent school district ad valorem taxes for educational  
13 purposes, or municipal ad valorem taxes for municipal purposes.

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

16 **SECTION 2.**

17 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
18 superintendent of Hancock County shall call and conduct an election as provided in this  
19 section for the purpose of submitting this Act to the electors of Hancock County for approval  
20 or rejection. The election superintendent shall conduct that election on the date of and in  
21 conjunction with the 2004 General Election and shall issue the call and conduct that election  
22 as provided by general law. The election superintendent shall cause the date and purpose of  
23 the election to be published once a week for two weeks immediately preceding the date  
24 thereof in the official organ of Hancock County. The ballot shall have written or printed  
25 thereon the words:

26 " YES Shall the Act be approved which provides a homestead exemption from  
27 Hancock County ad valorem taxes for county purposes in the amount of  
28  NO \$10,000.00 of the assessed value of certain homesteads leased for periods  
29 of not less than ten years to residents of that county?"

30 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons  
31 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
32 cast on such question are for approval of the Act, Section 1 of this Act shall become of full  
33 force and effect on January 1, 2005. If the Act is not so approved or if the election is not  
34 conducted as provided in this section, Section 1 of this Act shall not become effective and  
35 this Act shall be automatically repealed on the first day of January immediately following

1 that election date. The expense of such election shall be borne by Hancock County. It shall  
2 be the election superintendent's duty to certify the result thereof to the Secretary of State.

3 **SECTION 3.**

4 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon  
5 its approval by the Governor or upon its becoming law without such approval.

6 **SECTION 4.**

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