

Senate Bill 600

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

**AS PASSED**

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from Liberty County School District ad valorem taxes  
2 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 a short title; to provide for definitions; to specify the terms and  
5 conditions of the exemption and the procedures relating thereto; to provide for applicability;  
6 to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;  
7 and for other purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

10 This Act shall be known and may be cited as the "Kemp, DeLoach and Williams School Tax  
11 Relief Act."

12 **SECTION 2.**

13 (a) As used in this Act, the term:

14 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for  
15 educational purposes levied by, for, or on behalf of the Liberty County School District,  
16 including, but not limited to, any ad valorem taxes to pay interest on and to retire county  
17 school district bonded indebtedness.

18 (2) "Base year" means the taxable year immediately preceding the taxable year in which  
19 the exemption under this Act is first granted to the most recent owner of such homestead;  
20 provided, however, that the tax commissioner shall adjust the base year assessed value  
21 annually by the lesser of 3 percent or the percentage change in the Consumer Price Index  
22 for all urban consumers, U. S. City Average, all items 1967-100, or successor report as  
23 reported by the United States Department of Labor Bureau of Labor Statistics.

24 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
25 the O.C.G.A., as amended, with the additional qualification that it shall include only the

1 primary residence and not more than five contiguous acres of land immediately  
2 surrounding such residence.

3 (b) Each resident of the Liberty County School District is granted an exemption on that  
4 person's homestead from Liberty County School District ad valorem taxes for educational  
5 purposes in an amount equal to the amount by which the current year assessed value of that  
6 homestead exceeds the adjusted base year assessed value of the homestead. This exemption  
7 shall not apply to taxes assessed on improvements to the homestead or additional land that  
8 is added to the homestead after January 1 of the base year. If any real property is removed  
9 from the homestead, the base year assessed value shall be adjusted to reflect such removal  
10 and the exemption shall be recalculated accordingly. The value of that property in excess of  
11 such exempted amount shall remain subject to taxation.

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

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

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

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

34 **SECTION 3.**

35 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
36 superintendent of Liberty County shall call and conduct an election as provided in this

1 section for the purpose of submitting this Act to the electors of the Liberty County School  
 2 District for approval or rejection. The election superintendent shall conduct that election on  
 3 the date of the November, 2004, state-wide general election, and shall issue the call and  
 4 conduct that election as provided by general law. The superintendent shall cause the date and  
 5 purpose of the election to be published once a week for two weeks immediately preceding  
 6 the date thereof in the official organ of Liberty County. The ballot shall have written or  
 7 printed thereon the words:

8 " YES Shall the Act be approved which provides a homestead exemption from  
 9 Liberty County School District ad valorem taxes for educational purposes  
 10  NO in an amount equal to the amount by which the current year assessed value  
 11 of a homestead exceeds the adjusted base year assessed value of such  
 12 homestead?"

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

22 **SECTION 4.**

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

25 **SECTION 5.**

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