

House Bill 450

By: Representative Lane of the 167th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from McIntosh 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 base year assessed value of such homestead; to
4 provide for definitions; to specify the terms and conditions of the exemption and the
5 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 McIntosh 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 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
17 the O.C.G.A., as amended.

18 (b) Each resident of the McIntosh County School District is granted an exemption on that
19 person's homestead from McIntosh County School District ad valorem taxes for educational
20 purposes in an amount equal to the amount by which the current year assessed value of that
21 homestead exceeds the base year assessed value of the homestead. This exemption shall not
22 apply to taxes assessed on improvements to the homestead or additional land that is added
23 to the homestead after January 1 of the base year. If any real property is added to or removed
24 from the homestead, the base year assessed value shall be adjusted to reflect such addition
25 or removal and the exemption shall be recalculated accordingly. The value of that property
26 in excess of such exempted amount shall remain subject to taxation.

1 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
2 section unless the person or person's agent files an application with the tax commissioner of
3 McIntosh County giving such information relative to receiving such exemption as will enable
4 the tax commissioner to make a determination regarding the initial and continuing eligibility
5 of such owner for such exemption. The tax commissioner of McIntosh County shall provide
6 application forms for this purpose.

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

15 (e) The exemption granted by subsection (b) of this section shall not apply to or affect state
16 ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem taxes
17 for municipal purposes, or independent school district taxes for educational purposes. The
18 homestead exemption granted by subsection (b) of this section shall be in addition to and not
19 in lieu of any other homestead exemption applicable to county school district ad valorem
20 taxes for educational purposes.

21 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
22 beginning on or after January 1, 2006.

23 **SECTION 2.**

24 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
25 superintendent of McIntosh County shall call and conduct an election as provided in this
26 section for the purpose of submitting this Act to the electors of the McIntosh County School
27 District for approval or rejection. The election superintendent shall conduct that election on
28 the Tuesday after the first Monday in November in 2005 and shall issue the call and conduct
29 that election as provided by general law. The election superintendent shall cause the date and
30 purpose of the election to be published once a week for two weeks immediately preceding
31 the date thereof in the official organ of McIntosh County. The ballot shall have written or
32 printed thereon the words:

