

Senate Bill 359

By: Senator Grant of the 25th

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from Baldwin 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 for  
4 residents of that school district who are 65 years of age or older; to provide for definitions;  
5 to specify the terms and conditions of the exemption and the procedures relating thereto; to  
6 provide for applicability; to provide for a referendum, effective dates, and automatic repeal;  
7 to repeal conflicting laws; and for other purposes.

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

9 **SECTION 1.**

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

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

15 (2) "Base year" means the taxable year in which the exemption under this Act is first  
16 granted to the most recent owner of such homestead.

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

21 (4) "Senior citizen" means a person who is 65 years of age or over on or before January  
22 1 of the year in which application for the exemption under this Act is made.

23 (b) Each resident of the Baldwin County School District who is a senior citizen is granted  
24 an exemption on that person's homestead from Baldwin County School District ad valorem  
25 taxes for educational purposes in an amount equal to the amount by which the current year  
26 assessed value of that homestead exceeds the base year assessed value of the homestead.

1 This exemption shall not apply to taxes assessed on improvements to the homestead or  
2 additional land that is added to the homestead after January 1 of the base year. If any real  
3 property is added to or removed from the homestead, the base year assessed value shall be  
4 adjusted to reflect such addition or removal and the exemption shall be recalculated  
5 accordingly. The value of that property in excess of such exempted amount shall remain  
6 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 Baldwin County giving the person's age and such additional information relative to receiving  
10 such exemption as will enable the tax commissioner to make a determination regarding the  
11 initial and continuing eligibility of such owner for such exemption. The tax commissioner  
12 of Baldwin County shall provide 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, 2006.

29 **SECTION 2.**

30 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
31 superintendent of Baldwin 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 Baldwin County school  
33 district for approval or rejection. The election superintendent shall conduct that election on  
34 a practicable date in 2005 authorized under Code Section 21-2-540 of the O.C.G.A.;  
35 provided, however, that if the conducting of the election under this Act on earlier authorized  
36 dates is impracticable, then the election superintendent shall conduct the election under this

1 Act on the Tuesday after the first Monday in November, 2005. The election superintendent  
 2 shall issue the call and conduct such election as provided by general law. The superintendent  
 3 shall cause the date and purpose of the election to be published once a week for two weeks  
 4 immediately preceding the date thereof in the official organ of Baldwin County. The ballot  
 5 shall have written or printed thereon the words:

6 " YES Shall the Act be approved which provides a homestead exemption from  
 7 Baldwin County School District ad valorem taxes for educational purposes  
 8  NO in an amount equal to the amount by which the current year assessed value  
 9 of a homestead exceeds the base year assessed value of such homestead for  
 10 residents of that school district who are 65 years of age or over?"

11 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons  
 12 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
 13 cast on such question are for approval of the Act, Section 1 of this Act shall become of full  
 14 force and effect on January 1, 2006. If the Act is not so approved or if the election is not  
 15 conducted as provided in this section, Section 1 of this Act shall not become effective and  
 16 this Act shall be automatically repealed on the first day of January immediately following  
 17 that election date. The expense of such election shall be borne by Baldwin County. It shall  
 18 be the election superintendent's duty to certify the result thereof to the Secretary of State.

19 **SECTION 3.**

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

22 **SECTION 4.**

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