

Senate Bill 626

By: Senator Schaefer of the 50th

**AS PASSED SENATE**

**A BILL TO BE ENTITLED  
AN ACT**

1 To amend an Act providing a homestead exemption from all Habersham County ad valorem  
2 taxes, including taxes for educational purposes, in the amount of \$10,000.00 of the assessed  
3 value of the homestead for residents of that county school district who are 65 years of age  
4 or over, which Act is the former local constitutional amendment, Resolution Act No. 162,  
5 House Resolution No. 662-1850 (Ga. L. 1978, p. 2444), which was continued in effect as  
6 statutory law pursuant to Article VII, Section II, Paragraph IV of the Constitution, so as to  
7 provide for a definition of the term "homestead" for purposes of the exemption; to provide  
8 for applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal  
9 conflicting laws; and for other purposes.

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

11 **SECTION 1.**

12 An Act providing a homestead exemption from all Habersham County ad valorem taxes,  
13 including taxes for educational purposes, in the amount of \$10,000.00 of the assessed value  
14 of the homestead for residents of that county school district who are 65 years of age or over,  
15 which Act is the former local constitutional amendment, Resolution Act No. 162, House  
16 Resolution No. 662-1850 (Ga. L. 1978, p. 2444), which was continued in effect as statutory  
17 law pursuant to Article VII, Section II, Paragraph IV of the Constitution, is amended by  
18 adding a new section immediately following Section 1, to be designated Section 1A, to read  
19 as follows:

20 **"SECTION 1A.**

21 As used in this Act, the term 'homestead' means homestead as defined and qualified in  
22 Code Section 48-5-40 of the O.C.G.A., as amended, including real property where the  
23 person who is the applicant holds real property subject to a written lease, the applicant has  
24 held the property subject to such a lease for not less than three years prior to the year for

1 which application is made, and the applicant is the owner of all improvements located on  
2 the real property."

3 **SECTION 2.**

4 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
5 superintendent of Habersham County shall call and conduct an election as provided in this  
6 section for the purpose of submitting this Act to the electors of Habersham County for  
7 approval or rejection. The election superintendent shall conduct that election on the date of  
8 the November, 2006, state-wide general election and shall issue the call and conduct that  
9 election as provided by general law. The superintendent shall cause the date and purpose of  
10 the election to be published once a week for two weeks immediately preceding the date  
11 thereof in the official organ of Habersham County. The ballot shall have written or printed  
12 thereon the words:

13 "( ) YES Shall the Act be approved which provides that the definition of the term  
14 'homestead' shall include real property where the person who is the  
15 ( ) NO applicant holds real property subject to a written lease, the applicant has  
16 held the property subject to such a lease for not less than three years prior  
17 to the year for which application is made, and the applicant is the owner of  
18 all improvements located on the real property for purposes of the homestead  
19 exemption from all Habersham County ad valorem taxes, including taxes  
20 for educational purposes, in the amount of \$10,000.00 of the assessed value  
21 of the homestead for residents of that county and school district who are 65  
22 years of age or over?"

23 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons  
24 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
25 cast on such question are for approval of the Act, Section 1 of this Act shall become of full  
26 force and effect on January 1, 2007. If the Act is not so approved or if the election is not  
27 conducted as provided in this section, Section 1 of this Act shall not become effective and  
28 this Act shall be automatically repealed on the first day of January immediately following  
29 that election date. The expense of such election shall be borne by Habersham County. It  
30 shall be the election superintendent's duty to certify the result thereof to the Secretary of  
31 State.

32 **SECTION 3.**

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

- 1 **SECTION 4.**
- 2 All laws and parts of laws in conflict with this Act are repealed.