

Senate Bill 629

By: Senator Schaefer of the 50th

**AS PASSED**

**A BILL TO BE ENTITLED**

**AN ACT**

1 To amend an Act providing for a homestead exemption from certain Habersham County ad  
2 valorem taxes for county purposes in an amount equal to the amount by which the current  
3 year assessed value of a homestead exceeds the base year assessed value of such homestead  
4 approved May 16, 2002 (Ga. L. 2002, p. 5864), so as to change the definition of homestead  
5 for purposes of such exemption; 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 An Act providing for a homestead exemption from certain Habersham County ad valorem  
10 taxes for county purposes in an amount equal to the amount by which the current year  
11 assessed value of a homestead exceeds the base year assessed value of such homestead  
12 approved May 16, 2002 (Ga. L. 2002, p. 5864), is amended by striking paragraph (3) of  
13 subsection (a) of Section 1 and inserting in its place a new paragraph (3) to read as follows:

14 "(3) 'Homestead' means homestead as defined and qualified in Code Section 48-5-40 of  
15 the O.C.G.A., with the additional qualification that it shall include only the primary  
16 residence and not more than five contiguous acres of land immediately surrounding such  
17 residence. 'Homestead' also includes real property where the person who is the applicant  
18 holds real property subject to a written lease, the applicant has held the property subject  
19 to such a lease for not less than three years prior to the year for which application is  
20 made, and the applicant is the owner of all improvements located on the real property."

21 **SECTION 2.**

22 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
23 superintendent of Habersham County shall call and conduct an election as provided in this  
24 section for the purpose of submitting this Act to the electors of Habersham County for  
25 approval or rejection. The election superintendent shall conduct that election on the date of

1 the November, 2006, state-wide general election, and shall issue the call and conduct that  
 2 election as provided by general law. The superintendent shall cause the date and purpose of  
 3 the election to be published once a week for two weeks immediately preceding the date  
 4 thereof in the official organ of Habersham County. The ballot shall have written or printed  
 5 thereon the words:

6 " YES Shall the Act be approved which provides the homestead exemption from  
 7 certain Habersham County ad valorem taxes for county purposes in an  
 8  NO amount equal to the amount by which the current year assessed value of a  
 9 homestead exceeds the base year assessed value of such homestead shall  
 10 also apply to real property where the person who is the applicant holds real  
 11 property subject to a written lease, the applicant has held the property  
 12 subject to such a lease for not less than three years prior to the year for  
 13 which application is made, and the applicant is the owner of all  
 14 improvements located on the real property?"

15 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 16 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 17 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
 18 effect on January 1, 2007, and shall apply to all taxable years beginning on or after that date.  
 19 If the Act is not so approved or if the election is not conducted as provided in this section,  
 20 Section 1 of this Act shall not become effective and this Act shall be automatically repealed  
 21 on the first day of January immediately following that election date. The expense of such  
 22 election shall be borne by Habersham County. It shall be the election superintendent's duty  
 23 to certify the result thereof to the Secretary of State.

24 **SECTION 3.**

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

27 **SECTION 4.**

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