

House Bill 1269

By: Representatives Jerguson of the 22nd, Byrd of the 20th, Hill of the 21st, and Hamilton of the 23rd

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from Cherokee County ad valorem taxes for county
2 purposes in an amount equal to the amount by which the current year assessed value of a
3 homestead exceeds the base year assessed value of such homestead; to provide for
4 definitions; to specify the terms and conditions of the exemption and the procedures relating
5 thereto; to provide for applicability; to provide for a referendum, effective dates, and
6 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 county purposes" means all ad valorem taxes for county
11 purposes levied by, for, or on behalf of Cherokee County, including, but not limited to,
12 any ad valorem taxes to pay interest on and to retire county bonded indebtedness.

13 (2) "Base year" means the taxable year immediately preceding the taxable year in which
14 the exemption under subsection (b) of this section is first granted to the most recent
15 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 Cherokee County is granted an exemption on that person's homestead
19 from Cherokee County ad valorem taxes for county purposes in an amount equal to the
20 amount by which the current year assessed value of that homestead exceeds the base year
21 assessed value of that homestead. This exemption shall not apply to taxes assessed on
22 improvements to such homestead or additional land that is added to such homestead after
23 January 1 of the base year. If any real property is removed from such homestead, the base
24 year assessed value shall be adjusted to reflect such removal, and the exemption shall be
25 recalculated accordingly. The value of that property in excess of such exempted amount
26 shall remain subject to taxation.

1 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
 2 section unless such person or person's agent files an application with the tax commissioner
 3 of Cherokee County, giving such information relative to receiving such exemption as will
 4 enable the tax commissioner of Cherokee County to make a determination regarding the
 5 initial and continuing eligibility of such person for such exemption. The tax commissioner
 6 of Cherokee County shall provide 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 as long as the person granted the homestead exemption under subsection (b) of this section
 10 occupies the residence as a homestead. After a person has filed the proper application as
 11 provided in subsection (c) of this section, it shall not be necessary to make application
 12 thereafter for any year, and the exemption shall continue to be allowed to such person. It
 13 shall be the duty of any person granted the homestead exemption under subsection (b) of this
 14 section to notify the tax commissioner of Cherokee County in the event that person for any
 15 reason becomes ineligible for such exemption.

16 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
 17 state ad valorem taxes, county or independent school district ad valorem taxes for educational
 18 purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption
 19 granted by subsection (b) of this section shall be in addition to and not in lieu of any other
 20 homestead exemption applicable to Cherokee County ad valorem taxes for county 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, 2009.

23

SECTION 2.

24 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
 25 superintendent of Cherokee County shall call and conduct an election as provided in this
 26 section for the purpose of submitting this Act to the electors of Cherokee County for
 27 approval or rejection. The election superintendent shall conduct that election on the date of
 28 the July, 2008, state-wide general primary and shall issue the call and conduct that election
 29 as provided by general law. The election superintendent shall cause the date and purpose of
 30 the election to be published once a week for two weeks immediately preceding the date
 31 thereof in the official organ of Cherokee County. The ballot shall have written or printed
 32 thereon the words:

33 "() YES Shall the Act be approved which provides a homestead exemption from
 34 Cherokee County ad valorem taxes for county purposes in an amount equal
 35 () NO to the amount by which the current year assessed value of a homestead
 36 exceeds the base year assessed value of such homestead?"

1 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
2 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
3 such question are for approval of the Act, Section 1 of this Act shall become of full force and
4 effect on January 1, 2009. If the Act is not so approved or if the election is not conducted
5 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
6 be automatically repealed on the first day of January immediately following that election
7 date. The expense of such election shall be borne by Cherokee County. It shall be the
8 election superintendent's duty to certify the result thereof to the Secretary of State.

9 **SECTION 3.**

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

12 **SECTION 4.**

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