

House Bill 1270

By: Representatives Jerguson of the 22<sup>nd</sup>, Byrd of the 20<sup>th</sup>, and Hamilton of the 23<sup>rd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from Cherokee 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 Cherokee 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 subsection (b) of this section is first granted to the most recent  
16 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.

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

1 the exemption shall be recalculated accordingly. The value of that property in excess of such  
2 exempted amount shall remain subject to taxation.

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

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

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

24 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
25 beginning on or after January 1, 2009.

26

## **SECTION 2.**

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

