

House Bill 1443

By: Representative Hatfield of the 177th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from Ware County school district ad valorem taxes
2 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 Ware County school district,
12 including, but not limited to, any ad valorem taxes for special district purposes and to pay
13 interest on and to retire county 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, with the additional qualification that it shall include not more
19 than five contiguous acres of homestead property.

20 (b) Each resident of the Ware County school district is granted an exemption on that
21 person's homestead from Ware County school district ad valorem taxes for educational
22 purposes in an amount equal to the amount by which the current year assessed value of that
23 homestead exceeds the base year assessed value of the homestead. This exemption shall not
24 apply to taxes assessed on improvements to such homestead or additional land that is added
25 to such homestead after January 1 of the base year. If any real property is removed from
26 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 Ware County, giving such information relative to receiving such exemption as will enable
6 the tax commissioner of Ware County to make a determination regarding the initial and
7 continuing eligibility of such person for such exemption. The tax commissioner of Ware
8 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 Ware 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 Ware 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 Ware County shall call and conduct an election as provided in this section
29 for the purpose of submitting this Act to the electors of the Ware County school district for
30 approval or rejection. The election superintendent shall conduct that election on the date of
31 the 2008 state-wide general election and shall issue the call and conduct that election as
32 provided by general law. The election superintendent shall cause the date and purpose of the
33 election to be published once a week for two weeks immediately preceding the date thereof
34 in the official organ of Ware County. The ballot shall have written or printed thereon the
35 words:

1 " YES Shall the Act be approved which provides a homestead exemption from
 2 Ware County school district ad valorem taxes for educational purposes in
 3 NO an amount equal to the amount by which the current year assessed value of
 4 a homestead exceeds the base year assessed value of such homestead?"

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

13 **SECTION 3.**

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

16 **SECTION 4.**

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