

House Bill 1452 (AS PASSED HOUSE AND SENATE)

By: Representative Allison of the 8<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Towns County school district ad valorem taxes for  
2 educational purposes in the amount of \$8,000.00 of the assessed value of the homestead for  
3 residents of that county; to provide for definitions; to specify the terms and conditions of the  
4 exemption and the procedures relating thereto; to provide for applicability; to provide for a  
5 referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other  
6 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 Towns County, including, but not  
12 limited to, any ad valorem taxes to pay interest on and to retire county bonded  
13 indebtedness.

14 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
15 the O.C.G.A., as amended.

16 (b) Each resident of Towns County is granted an exemption on that person's homestead from  
17 all Towns County school district ad valorem taxes for educational purposes in the amount  
18 of \$8,000.00 of the assessed value of that homestead. The value of that property in excess  
19 of such exempted amount shall remain subject to taxation.

20 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
21 section unless such person or person's agent files an application with the tax commissioner  
22 of Towns County, giving such information relative to receiving such exemption as will  
23 enable the tax commissioner of Towns County to make a determination regarding the initial  
24 and continuing eligibility of such person for such exemption. The tax commissioner of  
25 Towns County shall provide application forms for this purpose.

26 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
 27 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
 28 as long as the person granted the homestead exemption under subsection (b) of this section  
 29 occupies the residence as a homestead. After a person has filed the proper application as  
 30 provided in subsection (c) of this section, it shall not be necessary to make application  
 31 thereafter for any year, and the exemption shall continue to be allowed to such person. It  
 32 shall be the duty of any person granted the homestead exemption under subsection (b) of this  
 33 section to notify the tax commissioner of Towns County in the event that person for any  
 34 reason becomes ineligible for such exemption.

35 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
 36 state ad valorem taxes, county ad valorem taxes for county purposes, or municipal ad  
 37 valorem taxes for municipal purposes. The homestead exemption granted by subsection (b)  
 38 of this section shall be in addition to and not in lieu of any other homestead exemption  
 39 applicable to Towns County ad valorem taxes for county purposes.

40 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
 41 beginning on or after January 1, 2011.

## 42 SECTION 2.

43 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
 44 superintendent of Towns County shall call and conduct an election as provided in this section  
 45 for the purpose of submitting this Act to the electors of Towns County for approval or  
 46 rejection. The election superintendent shall conduct that election on the date of the general  
 47 primary and shall issue the call and conduct that election as provided by general law. The  
 48 election superintendent shall cause the date and purpose of the election to be published once  
 49 a week for two weeks immediately preceding the date thereof in the official organ of Towns  
 50 County. The ballot shall have written or printed thereon the words:

51 "( ) YES Shall the Act be approved which provides a homestead exemption from  
 52 Towns County school district ad valorem taxes for educational purposes in  
 53 ( ) NO the amount of \$8,000.00 of the assessed value of the homestead for  
 54 residents of that county?"

55 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 56 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 57 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
 58 effect on January 1, 2011. If the Act is not so approved or if the election is not conducted  
 59 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
 60 be automatically repealed on the first day of January immediately following that election

61 date. The expense of such election shall be borne by Towns County. It shall be the election  
62 superintendent's duty to certify the result thereof to the Secretary of State.

63 **SECTION 3.**

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

66 **SECTION 4.**

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