

House Bill 179

By: Representatives Keen of the 179th, Lane of the 167th, and Hill of the 180th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing for a homestead exemption from Glynn County School District
2 ad valorem taxes for educational purposes in an amount equal to the amount by which the
3 current year assessed value of a homestead exceeds the base year assessed value of such
4 homestead approved May 1, 2000 (Ga. L. 2000, p. 4616), as amended, so as to provide for
5 circumstances when such exemption may continue to be received if the homestead is
6 destroyed but repaired or rebuilt in similar size and value within two years; to provide for a
7 referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other
8 purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 style="text-align:center">**SECTION 1.**

11 An Act providing for a homestead exemption from Glynn County School District ad valorem
12 taxes for educational purposes in an amount equal to the amount by which the current year
13 assessed value of a homestead exceeds the base year assessed value of such homestead
14 approved May 1, 2000 (Ga. L. 2000, p. 4616), as amended, is amended by revising
15 subsection (b) of Section 1 as follows:

16 "(b) Each resident of the Glynn County School District is granted an exemption on that
17 person's homestead from Glynn County School District ad valorem taxes for educational
18 purposes in an amount equal to the amount by which the current year assessed value of that
19 homestead exceeds the base year assessed value of the homestead. This exemption shall not
20 apply to taxes assessed on improvements to the homestead or additional land that is added
21 to the homestead after January 1 of the base year. If any real property is removed from the
22 homestead, the base year assessed value shall be adjusted to reflect such removal, and the
23 exemption shall be recalculated accordingly. The value of that property in excess of such
24 exempted amount shall remain subject to taxation. In the event the homestead is partially or
25 completely destroyed by a natural disaster or by criminal act of a person other than the owner
26 or member of the owner's family, the owner shall continue to receive the exemption provided

27 for under this subsection calculated according to the existing base year assessed value
 28 without the need of establishing a new base year assessed value as long as the structure is
 29 repaired or rebuilt in such a manner as to be, in the determination of the board of tax
 30 assessors, of similar size and value as the initial structure within two years of the date the
 31 home was partially or completely destroyed in such disaster."

32 **SECTION 2.**

33 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
 34 superintendent of Glynn County shall call and conduct an election as provided in this section
 35 for the purpose of submitting this Act to the electors of the Glynn County School District for
 36 approval or rejection. The election superintendent shall conduct that election on the date of
 37 the 2010 statewide general primary and shall issue the call and conduct such election as
 38 provided by general law. The election superintendent shall cause the date and purpose of the
 39 election to be published once a week for two weeks immediately preceding the date thereof
 40 in the official organ of Glynn County. The ballot shall have written or printed thereon the
 41 words:

42 "() YES Shall the Act be approved which provides that the homestead exemption
 43 from Glynn County School District ad valorem taxes for educational
 44 () NO purposes in an amount equal to the amount by which the current year
 45 assessed value of a homestead exceeds the base year assessed value of such
 46 homestead may continue to be received if the homestead is destroyed but
 47 repaired or rebuilt in similar size and value within two years?"

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

56 **SECTION 3.**

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

59 **SECTION 4.**

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