

House Bill 434 (AS PASSED HOUSE AND SENATE)

By: Representatives McKillip of the 115th, Smith of the 113th, and Heard of the 114th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing for homestead exemptions from certain Unified Government of
2 Athens-Clarke County ad valorem taxes for Unified Government purposes and certain Clarke
3 County school district ad valorem taxes for educational purposes approved April 13, 1992
4 (Ga. L. 1992, p. 6241), so as to change the definition of homestead for purposes of such
5 exemptions; 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 An Act providing for homestead exemptions from certain Unified Government of
10 Athens-Clarke County ad valorem taxes for Unified Government purposes and certain Clarke
11 County school district ad valorem taxes for educational purposes approved April 13, 1992
12 (Ga. L. 2002, p. 6241), is amended by revising paragraph (3) of Section 1 to read as follows:

13 "(3) 'Homestead' means homestead as defined and qualified in Code Section 48-5-40 of
14 the O.C.G.A. 'Homestead' also includes real property where the person who is the
15 applicant holds real property subject to a written lease having an initial term of not less
16 than 99 years with a landlord that is an entity exempt from taxation under Section
17 501(c)(3) of the federal Internal Revenue Code and the applicant is the owner of all
18 improvements located on the real property."

19 **SECTION 2.**

20 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
21 superintendent of Athens-Clarke County shall call and conduct an election as provided in this
22 section for the purpose of submitting this Act to the electors of Athens-Clarke County and
23 the Clarke County school district for approval or rejection. The election superintendent shall
24 conduct that election on the date of the November, 2010, state-wide general election, and
25 shall issue the call and conduct that election as provided by general law. The superintendent

26 shall cause the date and purpose of the election to be published once a week for two weeks
 27 immediately preceding the date thereof in the official organ of Athens-Clarke County. The
 28 ballot shall have written or printed thereon the words:

29 " () YES Shall the Act be approved which provides the homestead exemptions from
 30 certain Unified Government of Athens-Clarke County ad valorem taxes for
 31 () NO Unified Government purposes and certain Clarke County school district ad
 32 valorem taxes for education purposes shall also apply to real property where
 33 the person who is the applicant holds real property subject to a written lease
 34 having an initial term of not less than 99 years with a landlord that is an
 35 entity exempt from taxation under Section 501(c)(3) of the federal Internal
 36 Revenue Code and the applicant is the owner of all improvements located
 37 on the real property?"

38 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 39 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 40 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 41 effect on January 1, 2011, and shall apply to all taxable years beginning on or after that date.
 42 If the Act is not so approved or if the election is not conducted as provided in this section,
 43 Section 1 of this Act shall not become effective and this Act shall be automatically repealed
 44 on the first day of January immediately following that election date. The expense of such
 45 election shall be borne by Athens-Clarke County. It shall be the election superintendent's
 46 duty to certify the result thereof to the Secretary of State.

47 **SECTION 3.**

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

50 **SECTION 4.**

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