

House Bill 449 (AS PASSED HOUSE AND SENATE)

By: Representatives McKillip of the 115<sup>th</sup>, Smith of the 113<sup>th</sup>, and Heard of the 114<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act providing for a homestead exemption from certain Clarke County school  
2 district ad valorem taxes for educational purposes in an amount equal to the amount by which  
3 the current year assessed value of a homestead exceeds the base year assessed value of such  
4 homestead for certain residents of that school district who are 65 years of age or older  
5 approved April 25, 2002 (Ga. L. 2002, p. 5009), so as to change the definition of homestead  
6 for purposes of such exemption; to provide for applicability; to provide for a referendum,  
7 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

10 An Act providing for a homestead exemption from certain Clarke County school district ad  
11 valorem taxes for educational purposes in an amount equal to the amount by which the  
12 current year assessed value of a homestead exceeds the base year assessed value of such  
13 homestead for certain residents of that school district who are 65 years of age or older  
14 approved April 25, 2002 (Ga. L. 2002, p. 5009), is amended by revising paragraph (3) of  
15 subsection (a) of Section 1 to read as follows:

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

23 **SECTION 2.**

24 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
25 superintendent of Athens-Clarke County shall call and conduct an election as provided in this

26 section for the purpose of submitting this Act to the electors of the Clarke County school  
 27 district for approval or rejection. The election superintendent shall conduct that election on  
 28 the date of the November, 2010, state-wide general election, and shall issue the call and  
 29 conduct that election as provided by general law. The superintendent shall cause the date and  
 30 purpose of the election to be published once a week for two weeks immediately preceding  
 31 the date thereof in the official organ of Athens-Clarke County. The ballot shall have written  
 32 or printed thereon the words:

33 " YES Shall the Act be approved which provides the homestead exemption from  
 34 certain Clarke County school district ad valorem taxes for educational  
 35  NO purposes in an amount equal to the amount by which the current year  
 36 assessed value of a homestead exceeds the base year assessed value of such  
 37 homestead for certain residents of that school district who are 65 years of  
 38 age or older shall also apply to real property where the person who is the  
 39 applicant holds real property subject to a written lease having an initial term  
 40 of not less than 99 years with a landlord that is an entity exempt from  
 41 taxation under Section 501(c)(3) of the federal Internal Revenue Code and  
 42 the applicant is the owner of all improvements located on the real  
 43 property?"

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

53 **SECTION 3.**

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

56 **SECTION 4.**

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