

House Bill 782 (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 ad valorem taxes for county  
2 purposes in the amount of \$8,000.00 of the assessed value of the homestead for residents of  
3 that county; to provide for definitions; to specify the terms and conditions of the exemption  
4 and the procedures relating thereto; to provide for applicability; to provide for a referendum,  
5 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 (a) As used in this Act, the term:

9 (1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county  
10 purposes levied by, for, or on behalf of Towns County, including, but not limited to, any  
11 ad valorem taxes to pay interest on and to retire county bonded indebtedness.

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

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

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

24 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
25 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
26 as long as the person granted the homestead exemption under subsection (b) of this section

27 occupies the residence as a homestead. After a person has filed the proper application as  
 28 provided in subsection (c) of this section, it shall not be necessary to make application  
 29 thereafter for any year, and the exemption shall continue to be allowed to such person. It  
 30 shall be the duty of any person granted the homestead exemption under subsection (b) of this  
 31 section to notify the tax commissioner of Towns County in the event that person for any  
 32 reason becomes ineligible for such exemption.

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

38 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
 39 beginning on or after January 1, 2010.

40 **SECTION 2.**

41 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
 42 superintendent of Towns County shall call and conduct an election as provided in this section  
 43 for the purpose of submitting this Act to the electors of Towns County for approval or  
 44 rejection. The election superintendent shall conduct that election on the first Tuesday after  
 45 the first Monday in November of 2009 and shall issue the call and conduct that election as  
 46 provided by general law. The election superintendent shall cause the date and purpose of the  
 47 election to be published once a week for two weeks immediately preceding the date thereof  
 48 in the official organ of Towns County. The ballot shall have written or printed thereon the  
 49 words:

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

54 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 55 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 56 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
 57 effect on January 1, 2010. If the Act is not so approved or if the election is not conducted  
 58 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
 59 be automatically repealed on the first day of January immediately following that election  
 60 date. The expense of such election shall be borne by Towns County. It shall be the election  
 61 superintendent's duty to certify the result thereof to the Secretary of State.

62 **SECTION 3.**

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

65 **SECTION 4.**

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