

House Bill 524 (AS PASSED HOUSE AND SENATE)

By: Representative Allison of the 8th

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)(1) Except as provided in paragraph (2) of this subsection, a person shall not receive the
21 homestead exemption granted by subsection (b) of this section unless such person or person's
22 agent files an application with the tax commissioner of Towns County, giving such
23 information relative to receiving such exemption as will enable the tax commissioner of
24 Towns County to make a determination regarding the initial and continuing eligibility of
25 such person for such exemption. The tax commissioner of Towns County shall provide
26 application forms for this purpose.

27 (2) The exemption shall be granted without application to any resident who has applied for
 28 and been granted the exemption provided for in Code Section 48-5-44 of the O.C.G.A.

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

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

42 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
 43 beginning on or after January 1 of the year following the year in which this Act is approved
 44 by the voters under Section 2 of this Act.

45 SECTION 2.

46 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
 47 superintendent of Towns County shall call and conduct an election as provided in this section
 48 for the purpose of submitting this Act to the electors of Towns County for approval or
 49 rejection. The election superintendent shall conduct that election on the date of the first
 50 election or primary which is otherwise held in Towns County more than 45 days after this
 51 Act becomes law and shall issue the call and conduct that election as provided by general
 52 law. If for any reason the election provided for in this Act is not held at such time, then it
 53 shall be held on the date of the next election or primary which is otherwise held in Towns
 54 County. The election superintendent shall cause the date and purpose of the election to be
 55 published once a week for two weeks immediately preceding the date thereof in the official
 56 organ of Towns County. The ballot shall have written or printed thereon the words:

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

61 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 62 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on

63 such question are for approval of the Act, Section 1 of this Act shall become of full force and
64 effect on January 1, 2011. If the Act is not so approved, Section 1 of this Act shall not
65 become effective, and this Act shall be automatically repealed on the first day of January
66 immediately following that election date. The expense of such election shall be borne by
67 Towns County. It shall be the election superintendent's duty to certify the result thereof to
68 the Secretary of State.

69 **SECTION 3.**

70 Except as otherwise provided in Sections 1 and 2 of this Act, this Act shall become effective
71 upon its approval by the Governor or upon its becoming law without such approval.

72 **SECTION 4.**

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