

Senate Bill 514

By: Senator Rogers of the 21st

AS PASSED SENATE

**A BILL TO BE ENTITLED
AN ACT**

1 To provide a homestead exemption from Cherokee County ad valorem taxes for county
2 purposes in an amount as determined from the proceeds generated from the collection of the
3 retail homestead option sales and use tax for residents of that county; to provide for
4 definitions; to specify the terms and conditions of the exemption and the procedures relating
5 thereto; 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 (a) For the purposes of this Act, the terms used in this Act shall have the same meaning as
10 such terms are defined in Article 2A of Chapter 8 of Title 48 of the O.C.G.A., the
11 "Homestead Option Sales and Use Tax Act," as amended.

12 (b) Each resident of Cherokee County is granted an additional exemption on that person's
13 homestead from all Cherokee County ad valorem taxes for county purposes in an amount
14 authorized by and calculated pursuant to Article 2A of Chapter 8 of Title 48 of the O.C.G.A.,
15 as amended, for the immediately preceding taxable year as determined by the tax
16 commissioner of Cherokee County. This homestead exemption shall commence on January
17 1 of the year immediately following the first complete calendar year in which the sales and
18 use tax was levied under Article 2A of Chapter 8 of Title 48 of the O.C.G.A., as amended.
19 The value of that property in excess of such exempted amount shall remain subject to
20 taxation.

21 (c) The tax commissioner of Cherokee County shall provide application forms for the
22 exemption granted by subsection (b) of this section and shall require such information as may
23 be necessary to determine the initial and continuing eligibility of the owner for such
24 exemption.

25 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
26 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year

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

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

40 (f) The exemption granted by subsection (b) of this section shall only become effective if
 41 the electors of the special district, the boundary of which is conterminous with Cherokee
 42 County, approve the imposition of a local option sales and use tax pursuant to Article 2A of
 43 Chapter 8 of Title 48 of the O.C.G.A., as amended, at a special election conducted on the
 44 same date as the election provided for under Section 2 of this Act.

45 (g) The exemption granted by subsection (b) of this section shall apply to all taxable years
 46 beginning on or after January 1 of the year specified by subsection (b) of this section.

47 SECTION 2.

48 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
 49 superintendent of Cherokee County shall call and conduct a special election as provided in
 50 this section for the purpose of submitting this Act to the electors of Cherokee County for
 51 approval or rejection. The election superintendent shall conduct that special election on the
 52 Tuesday after the first Monday in November, 2012, and shall issue the call and conduct that
 53 election as provided by general law. The election superintendent shall cause the date and
 54 purpose of the election to be published once a week for two weeks immediately preceding
 55 the date thereof in the official organ of Cherokee County. The ballot shall have written or
 56 printed thereon the words:

57 "() YES Shall the Act be approved which provides a homestead exemption from
 58 Cherokee County ad valorem taxes for county purposes of up to 100 percent
 59 () NO as determined from the proceeds generated from the collection of a retail
 60 homestead option sales and use tax for residents of Cherokee 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 immediately and shall be applicable to all taxable years specified by subsection (b) of
65 Section 1 of this Act. If the Act is not so approved, if the election is not conducted as
66 provided in this section, or if the condition specified in subsection (f) of Section 1 of this Act
67 is not met, Section 1 of this Act shall not become effective, and this Act shall be
68 automatically repealed on the first day of January immediately following that election date.
69 The expense of such election shall be borne by Cherokee County. It shall be the election
70 superintendent's duty to certify the result thereof to the Secretary of State.

71 **SECTION 3.**

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

74 **SECTION 4.**

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