

House Bill 617 (AS PASSED HOUSE AND SENATE)

By: Representative Crawford of the 16th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from Polk County school district ad valorem taxes
2 for educational purposes in an amount that will increase in certain years when the current
3 year assessed value of a homestead exceeds the preceding year's assessed value of such
4 homestead by a certain amount under certain conditions; to provide for definitions; to specify
5 the terms and conditions of the exemption and the procedures relating thereto; to provide for
6 applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal
7 conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 SECTION 1.

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

11 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
12 educational purposes levied by, for, or on behalf of the Polk County school district,
13 including, but not limited to, any ad valorem taxes to pay interest on and to retire county
14 school district bonded indebtedness.

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

17 (b)(1) Each resident of the Polk County school district is granted an exemption on that
18 person's homestead from Polk County school district ad valorem taxes for educational
19 purposes as provided in this subsection.

20 (2) Beginning in tax year 2014 and for each year thereafter, if the current year assessed
21 value exceeds 110 percent of the preceding tax year's assessed value, the exemption
22 granted by this subsection shall be an amount equal to the difference between the current
23 year assessed value and 110 percent of the preceding tax year's assessed value. For each
24 year thereafter, the exemption amount shall remain the same unless the current year
25 assessed value exceeds 110 percent of the preceding tax year's assessed value. In that
26 event, an additional exemption shall be granted in an amount equal to the difference

27 between the current year assessed value and 110 percent of the preceding tax year's
28 assessed value.

29 (3) This exemption shall not apply to taxes assessed on improvements to such homestead
30 or additional land that is added to such homestead subsequent to the determination of the
31 preceding tax year's assessed value.

32 (4) The value of that property in excess of such exempted amount shall remain subject
33 to taxation.

34 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
35 section unless such person or person's agent files an application with the tax commissioner
36 of Polk County, giving such information relative to receiving such exemption as will
37 enable a determination to be made regarding the initial and continuing eligibility of such
38 person for such exemption. The tax commissioner of Polk County shall provide
39 application forms for this purpose.

40 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1
41 of the O.C.G.A., as amended. The exemption shall be automatically renewed from year
42 to year as long as the person granted the homestead exemption under subsection (b) of this
43 section occupies the residence as a homestead. After a person has filed the proper
44 application as provided in subsection (c) of this section, it shall not be necessary to make
45 application thereafter for any year, and the exemption shall continue to be allowed to such
46 person. It shall be the duty of any person granted the homestead exemption under
47 subsection (b) of this section to notify the tax commissioner of Polk County in the event
48 that person for any reason becomes ineligible for such exemption.

49 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
50 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
51 taxes for municipal purposes, or independent school district ad valorem taxes for
52 educational purposes. The homestead exemption granted by subsection (b) of this section
53 shall be in addition to and not in lieu of any other homestead exemption applicable to Polk
54 County school district ad valorem taxes for educational purposes.

55 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
56 beginning on or after January 1, 2014.

57 **SECTION 2.**

58 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
59 superintendent of Polk County shall call and conduct an election as provided in this section
60 for the purpose of submitting this Act to the electors of the Polk County school district for
61 approval or rejection. The election superintendent shall conduct that election on the date of
62 the general primary election in 2012 and shall issue the call and conduct that election as

63 provided by general law. The election superintendent shall cause the date and purpose of the
 64 election to be published once a week for two weeks immediately preceding the date thereof
 65 in the official organ of Polk County. The ballot shall have written or printed thereon the
 66 words:

67 " YES Shall the Act be approved which provides a homestead exemption from
 68 Polk County school district ad valorem taxes for educational purposes in an
 69 NO amount that will increase in certain years when the current year assessed
 70 value of a homestead by a certain amount exceeds the preceding year's
 71 assessed value of such homestead under certain conditions?"

72 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 73 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 74 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 75 effect on January 1, 2013. If the Act is not so approved or if the election is not conducted
 76 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
 77 be automatically repealed on the first day of January immediately following that election
 78 date. The expense of such election shall be borne by Polk County. It shall be the election
 79 superintendent's duty to certify the result thereof to the Secretary of State.

80 **SECTION 3.**

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

83 **SECTION 4.**

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