

House Bill 504

By: Representatives Burnough of the 77th, Stovall of the 74th, and Scott of the 76th

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia
2 Annotated, relating to property tax exemptions, so as to terminate an exemption from ad
3 valorem taxation for public property owned by a political subdivision outside of its territorial
4 limits that is developed by grading or other improvements to the extent of at least 25 percent
5 of the total land area and has facilities actively used for a public or governmental purpose;
6 to provide for related matters; to provide for a referendum; to provide for effective dates,
7 applicability, and automatic repeal; to provide for compliance with constitutional
8 requirements; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

10 Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
11 relating to property tax exemptions, is amended in Code Section 48-5-41, relating to property
12 exempt from ad valorem taxation, by revising subparagraph (a)(1)(B) as follows:

14 "(B) No public real property which is owned by a political subdivision of this state and
15 which is situated outside the territorial limits of the political subdivision shall be
16 exempt from ad valorem taxation unless the property is:

17 ~~(i) Developed by grading or other improvements to the extent of at least 25 percent~~
18 ~~of the total land area and facilities are located on the property which are actively used~~
19 ~~for a public or governmental purpose;~~

20 (ii) Three hundred acres or less in area;

21 ~~(iii)~~(ii) Located inside a county embracing all or part of a municipality owning such
22 property; or

23 ~~(iv)~~(iii) That portion of any real property which has been designated as a watershed
24 by the United States Soil and Water Conservation Service and used as a watershed by
25 the political subdivision owning the property."

26

SECTION 2.

27 The Secretary of State shall call and conduct an election as provided in this section for the
 28 purpose of submitting this Act to the electors of the entire state for approval or rejection. The
 29 Secretary of State shall conduct such election on the Tuesday next following the first
 30 Monday in November, 2020, and shall issue the call and conduct that election as provided
 31 by general law. The Secretary of State shall cause the date and purpose of the election to be
 32 published once a week for two weeks immediately preceding the date thereof in the official
 33 organ of each county in the state. The ballot shall have written or printed thereon the words:

34 " YES Shall the Act be approved which terminates an exemption from ad valorem
 35 NO taxation for public property owned by a political subdivision outside of its
 36 territorial limits that is developed by grading or other improvements to the
 37 extent of at least 25 percent of the total land area and has facilities actively
 38 used for a public or governmental purpose?"

39 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 40 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 41 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 42 effect on January 1, 2021, and shall be applicable to all tax years beginning on or after such
 43 date. If the Act is not so approved or if the election is not conducted as provided in this
 44 section, Section 1 of this Act shall not become effective, and this Act shall be automatically
 45 repealed on the first day of January immediately following that election date. It shall be the
 46 duty of each county election superintendent to certify the result thereof to the Secretary of
 47 State.

48

SECTION 3.

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

51

SECTION 4.

52 In accordance with the requirements of Article VII, Section II, Paragraph II(a)(1) of the
 53 Constitution of the State of Georgia, Section 1 of this Act shall not become law unless it
 54 receives the requisite two-thirds' majority vote in both the Senate and the House of
 55 Representatives.

56

SECTION 5.

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