Senate Bill 477

By: Senators Johnson of the 1st and Kemp of the 3rd

AS PASSED

A BILL TO BE ENTITLED

AN ACT

To provide for the repeal of the amendment to the Constitution providing that the general homestead exemption from ad valorem taxation shall not apply to taxes assessed and levied by Glynn County for the support and maintenance of education, which amendment was proposed by 1956 House Resolution No. 59-163h; Resolution Act No. 27 (Ga. L. 1956, p. 253) and was continued in force and effect by an Act approved February 24, 1987 (Ga. L. 1987, p. 3610); to thereby grant the general $2,000.00 homestead exemption with respect to taxes assessed and levied by Glynn County for the support and maintenance of education; to provide for a referendum with respect to the effectiveness of the foregoing; to recite constitutional authority; to provide for submission under the federal Voting Rights Act; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

The following amendment to the Constitution of Georgia is repealed in its entirety: that amendment to the Constitution providing that the general homestead exemption from ad valorem taxation shall not apply to taxes assessed and levied by Glynn County for the support and maintenance of education, which amendment was proposed by 1956 House Resolution No. 59-163h; Resolution Act No. 27 (Ga. L. 1956, p. 253) and was continued in force and effect by an Act approved February 24, 1987 (Ga. L. 1987, p. 3610).

SECTION 2.

As a result of the repeal provided for in Section 1 of this Act, for taxable years beginning on or after January 1, 2005, the general $2,000.00 homestead exemption provided for in Code Section 48-5-44 of the O.C.G.A. or any successor statute shall be granted with respect to taxes assessed and levied by Glynn County for the support and maintenance of education.

SECTION 3.

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of Glynn County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of Glynn County for approval or rejection. The election superintendent shall conduct that election on the date of the November, 2004, general election and shall issue the call and conduct that election as provided by general law. The superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Glynn County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which grants the general $2,000.00 homestead exemption with respect to taxes assessed and levied by Glynn County for the support and maintenance of education and which repeals the constitutional amendment formerly making that homestead exemption inapplicable to those taxes?"
( ) NO

All persons desiring to vote for approval of the Act shall vote "Yes," and those persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Sections 1 and 2 of this Act shall become of full force and effect immediately and shall apply with respect to taxable years beginning on or after January 1, 2005. If the Act is not so approved or if the election is not conducted as provided in this section, then Sections 1 and 2 of this Act shall not become effective and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by Glynn County. It shall be the election superintendent´s duty to certify the result thereof to the Secretary of State.

SECTION 4.

This Act is adopted pursuant to the authority of Article VII, Section II, Paragraph II(a)(2) of the Constitution which authorizes the grant of homestead exemptions from ad valorem taxation levied by local taxing jurisdictions and Article XI, Section I, Paragraph IV(b) which authorizes the repeal of certain constitutional amendments.

SECTION 5.

The governing authority of Glynn County shall through its legal counsel cause this Act to be submitted for preclearance under the federal Voting Rights Act of 1965, as amended; and such submission shall be made to the United States Department of Justice or filed with the appropriate court no later than 90 days after the date on which this Act is approved by the Governor or otherwise becomes law without such approval.

SECTION 6.

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