

Senate Bill 497

By: Senator Chapman of the 3rd

AS PASSED

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from Camden County School District ad valorem
2 taxes for educational purposes in an amount equal to the amount by which the current year
3 assessed value of that homestead exceeds the base year assessed value of that homestead; to
4 provide for definitions; to specify the terms and conditions of the exemption and the
5 procedures relating thereto; to allow such exemption to continue to be received by a child or
6 unremarried surviving spouse of a deceased individual; to provide for applicability; to
7 provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;
8 and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 style="text-align:center">**SECTION 1.**

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

12 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
13 educational purposes levied by, for, or on behalf of the Camden County School District,
14 including, but not limited to, any ad valorem taxes to pay interest on and to retire school
15 bond indebtedness.

16 (2) "Base year" means the taxable year immediately preceding the taxable year in which
17 the exemption under this Act is first granted to the most recent owner of such homestead.

18 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
19 the O.C.G.A., as amended, with the additional qualification that it shall include only the
20 primary residence and not more than five contiguous acres of land immediately
21 surrounding such residence.

22 (b)(1) Each resident of the Camden County School District is granted an exemption on
23 that person's homestead from all Camden County School District ad valorem taxes for
24 educational purposes in an amount equal to the amount by which the current year
25 assessed value of that homestead exceeds the base year assessed value of that homestead.
26 This exemption shall not apply to taxes assessed on improvements to the homestead or

1 additional land that is added to the homestead after January 1 of the base year. If any real
2 property is added or removed from the homestead, the base year assessed value shall be
3 adjusted to reflect such addition or removal and the exemption shall be recalculated
4 accordingly. The value of that property in excess of such exempted amount shall remain
5 subject to taxation.

6 (2) The child or unremarried surviving spouse of the deceased individual who has been
7 granted the exemption provided for in paragraph (1) of this subsection shall continue to
8 receive the exemption provided under paragraph (1) of this subsection, so long as that
9 child or unremarried surviving spouse occupies the home as a residence and homestead.

10 (c) Any person who, as of December 31, 2006, has applied for and is eligible to receive
11 the \$2,000.00 state-wide homestead exemption granted under Code Section 48-5-44 of the
12 O.C.G.A., as amended, shall be eligible automatically for the exemption granted by this
13 Act without applying therefor. Otherwise, a person shall not receive the homestead
14 exemption granted by subsection (b) of this section unless the person or person's agent files
15 an application with the tax commissioner of Camden County giving such information
16 relative to receiving such exemption as will enable the tax commissioner to make a
17 determination as to whether such owner is entitled to such exemption. The tax
18 commissioner of Camden County shall provide application forms for this purpose.

19 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1
20 of the O.C.G.A. The exemption shall be automatically renewed from year to year as long
21 as the owner occupies the home as a residence and homestead. After a person has filed the
22 proper application as provided in subsection (c) of this section, it shall not be necessary to
23 make application thereafter for any year and the exemption shall continue to be allowed to
24 such person. It shall be the duty of any person granted the homestead exemption under
25 subsection (b) of this section to notify the tax commissioner of the county or the designee
26 thereof in the event that person for any reason becomes ineligible for that exemption.

27 (e) The exemption granted by this Act shall not apply to or affect state ad valorem taxes,
28 county ad valorem taxes for county purposes, or municipal ad valorem taxes for municipal
29 purposes. The homestead exemption granted by subsection (b) of this section shall be in
30 addition to and not in lieu of any other homestead exemption applicable to county school
31 district ad valorem taxes for educational purposes.

32 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
33 beginning on or after January 1, 2007.

34 SECTION 2.

35 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
36 superintendent of Camden County shall call and conduct an election as provided in this

