Senate Bill 626

By: Senator Schaefer of the 50th

AS PASSED

A BILL TO BE ENTITLED

AN ACT

To amend an Act providing a homestead exemption from all Habersham County ad valorem taxes, including taxes for educational purposes, in the amount of $10,000.00 of the assessed value of the homestead for residents of that county school district who are 65 years of age or over, which Act is the former local constitutional amendment, Resolution Act No. 162, House Resolution No. 662-1850 (Ga. L. 1978, p. 2444), which was continued in effect as statutory law pursuant to Article VII, Section II, Paragraph IV of the Constitution, so as to provide for a definition of the term "homestead" for purposes of the exemption; to provide for applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

An Act providing a homestead exemption from all Habersham County ad valorem taxes, including taxes for educational purposes, in the amount of $10,000.00 of the assessed value of the homestead for residents of that county school district who are 65 years of age or over, which Act is the former local constitutional amendment, Resolution Act No. 162, House Resolution No. 662-1850 (Ga. L. 1978, p. 2444), which was continued in effect as statutory law pursuant to Article VII, Section II, Paragraph IV of the Constitution, is amended by adding a new section immediately following Section 1, to be designated Section 1A, to read as follows:

"SECTION 1A.

As used in this Act, the term 'homestead' means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., as amended, including real property where the person who is the applicant holds real property subject to a written lease, the applicant has held the property subject to such a lease for not less than three years prior to the year for which application is made, and the applicant is the owner of all improvements located on the real property."

SECTION 2.

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of Habersham County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of Habersham County for approval or rejection. The election superintendent shall conduct that election on the date of the November, 2006, state-wide 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 Habersham County. The ballot shall have written or printed thereon the words:

"( ) YES ( ) NO Shall the Act be approved which provides that the definition of the term 'homestead' shall include real property where the person who is the applicant holds real property subject to a written lease, the applicant has held the property subject to such a lease for not less than three years prior to the year for which application is made, and the applicant is the owner of all improvements located on the real property for purposes of the homestead exemption from all Habersham County ad valorem taxes, including taxes for educational purposes, in the amount of $10,000.00 of the assessed value of the homestead for residents of that county and school district who are 65 years of age or over?"

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, Section 1 of this Act shall become of full force and effect on January 1, 2007. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 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 Habersham County. It shall be the election superintendent´s duty to certify the result thereof to the Secretary of State.

SECTION 3.

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

SECTION 4.

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