

House Bill 933 (AS PASSED HOUSE AND SENATE)

By: Representative Jenkins of the 8th

A BILL TO BE ENTITLED
AN ACT

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

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

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

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

17 (2) "Base year" means the taxable year immediately preceding the taxable year in which
18 the exemption under this Act is first granted to the most recent owner of such homestead;
19 provided, however, that the tax commissioner shall adjust annually the base year assessed
20 value by the lesser of 3 percent or the actual percentage increase in the actual assessed
21 value.

22 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
23 the O.C.G.A., as amended, with the additional qualification that it shall include not more
24 than five contiguous acres of homestead property.

25 (b)(1) Each resident of the Towns County school district is granted an exemption on that
26 person's homestead from Towns County school district ad valorem taxes for educational

1 purposes in an amount equal to the amount by which the current year assessed value of
2 that homestead exceeds the adjusted base year assessed value of the homestead by more
3 than 3 percent. This exemption shall not apply to taxes assessed on improvements to
4 such homestead or additional land that is added to such homestead after January 1 of the
5 base year. If any real property is removed from such homestead, the base year assessed
6 value shall be adjusted to reflect such removal, and the exemption shall be recalculated
7 accordingly. The value of that property in excess of such exempted amount shall remain
8 subject to taxation.

9 (2) The unremarried surviving spouse or the child, children, grandchild, or grandchildren
10 of the deceased spouse who have been granted the exemption provided for in paragraph
11 (1) of this subsection shall continue to receive the exemption provided under paragraph
12 (1) of this subsection so long as that unremarried surviving spouse or child, children,
13 grandchild, or grandchildren of the deceased spouse continue to occupy the home as a
14 residence and homestead.

15 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
16 section unless the person or person's agent files an application with the tax commissioner of
17 Towns County giving such information relative to receiving such exemption as will enable
18 the tax commissioner to make a determination regarding the initial and continuing eligibility
19 of such person for such exemption. The tax commissioner of Towns County shall provide
20 application forms for this purpose.

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

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

36 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
37 beginning on or after January 1, 2009.

SECTION 2.

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of Towns County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Towns County school district for approval or rejection. The election superintendent shall conduct that election on a practicable the election under this Act on the date of the November, 2008, state-wide general election. The election superintendent shall issue the call and conduct such election as provided by general law. The election 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 Towns County. The ballot shall have written or printed thereon the words:

"() YES Shall the Act be approved which provides a homestead exemption from
Towns County school district ad valorem taxes for educational purposes
() NO in an amount equal to the amount by which the current year assessed value
of a homestead exceeds the adjusted base year assessed value of such
homestead by more than 3 percent?"

All persons desiring to vote for approval of the Act shall vote "Yes," and all 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, 2009. 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 Towns 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.