

Senate Bill 495

By: Senator Grant of the 25th

AS PASSED

**A BILL TO BE ENTITLED
AN ACT**

1 To amend an Act providing a homestead exemption from all Baldwin County School District
2 ad valorem taxes for educational purposes for certain residents of that school district who
3 have annual incomes not exceeding \$16,000.00 and who are 65 years of age or older,
4 approved March 18, 1985 (Ga. L. 1985, p. 3835), so as to increase the income limitation to
5 \$40,000.00; to increase qualified homestead property from five acres to ten acres; to provide
6 for related matters; to provide for a referendum, effective dates, and automatic repeal; to
7 repeal conflicting laws; and for other purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

10 An Act providing a homestead exemption from all Baldwin County School District ad
11 valorem taxes for educational purposes for certain residents of that school district who have
12 annual incomes not exceeding \$16,000.00 and who are 65 years of age or older, approved
13 March 18, 1985 (Ga. L. 1985, p. 3835), is amended by revising paragraph (3) of Section 1
14 as follows:

15 "(3) 'Homestead' means homestead as defined and qualified in Code Section 48-5-40 of
16 the O.C.G.A., with the additional qualification that it shall include not more than ten
17 contiguous acres of homestead property."

18 **SECTION 2.**

19 Said Act is further amended by revising Section 2 as follows:

20 **"SECTION 2.**

21 Each resident of the Baldwin County School District who is 65 years of age or older is
22 granted an exemption on that person's homestead from all Baldwin County School District
23 ad valorem taxes for educational purposes for the full value of that homestead if that person's

1 income, together with the income of all members of the family residing within such
2 homestead, does not exceed \$40,000.00 for the immediately preceding taxable year."

3 **SECTION 3.**

4 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
5 superintendent of the Baldwin County shall call and conduct an election as provided in this
6 section for the purpose of submitting this Act to the electors of the Baldwin County School
7 District for approval or rejection. The election superintendent shall conduct that election on
8 the date of the November, 2008, state-wide general election and shall issue the call and
9 conduct that election as provided by general law. The election superintendent shall cause the
10 date and purpose of the election to be published once a week for two weeks immediately
11 preceding the date thereof in the official organ of Baldwin County. The ballot shall have
12 written or printed thereon the words:

13 "() YES Shall the Act be approved which changes the homestead exemption from all
14 Baldwin County School District ad valorem taxes for educational purposes
15 () NO for that school district on homesteads of five acres or less for certain
16 residents of that district who have annual incomes not exceeding \$16,000.00
17 and who are 65 years of age or older so as to increase the income limitation
18 to \$40,000.00 and to increase qualified homestead property from five to ten
19 acres?"

20 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
21 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
22 such question are for approval of the Act, Sections 1 and 2 of this Act shall become of full
23 force and effect on January 1, 2009, and shall be applicable to all taxable years beginning on
24 or after January 1, 2009. If the Act is not so approved or if the election is not conducted as
25 provided in this section, Sections 1 and 2 of this Act shall not become effective, and this Act
26 shall be automatically repealed on the first day of January immediately following that
27 election date. The expense of such election shall be borne by Baldwin County. It shall be
28 the election superintendent's duty to certify the result thereof to the Secretary of State.

29 **SECTION 4.**

30 Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon
31 its approval by the Governor or upon its becoming law without such approval.

32 **SECTION 5.**

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