House Bill 179 (AS PASSED HOUSE AND SENATE)

By: Representatives Keen of the 179th, Lane of the 167th, and Hill of the 180th

A BILL TO BE ENTITLED

AN ACT

To amend an Act providing for a homestead exemption from Glynn County School District ad valorem taxes for educational purposes in an amount equal to the amount by which the current year assessed value of a homestead exceeds the base year assessed value of such homestead approved May 1, 2000 (Ga. L. 2000, p. 4616), as amended, so as to provide for circumstances when such exemption may continue to be received if the homestead is destroyed but repaired or rebuilt in similar size and value within two years; 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 for a homestead exemption from Glynn County School District ad valorem taxes for educational purposes in an amount equal to the amount by which the current year assessed value of a homestead exceeds the base year assessed value of such homestead approved May 1, 2000 (Ga. L. 2000, p. 4616), as amended, is amended by revising subsection (b) of Section 1 as follows:

"(b) Each resident of the Glynn County School District is granted an exemption on that person's homestead from Glynn County School District ad valorem taxes for educational purposes in an amount equal to the amount by which the current year assessed value of that homestead exceeds the base year assessed value of the homestead. This exemption shall not apply to taxes assessed on improvements to the homestead or additional land that is added to the homestead after January 1 of the base year. If any real property is removed from the homestead, the base year assessed value shall be adjusted to reflect such removal, and the exemption shall be recalculated accordingly. The value of that property in excess of such exempted amount shall remain subject to taxation. In the event the homestead is partially or completely destroyed by a natural disaster or by criminal act of a person other than the owner or member of the owner's family, the owner shall continue to receive the exemption provided

for under this subsection calculated according to the existing base year assessed value without the need of establishing a new base year assessed value as long as the structure is repaired or rebuilt in such a manner as to be, in the determination of the board of tax assessors, of similar size and value as the initial structure within two years of the date the home was partially or completely destroyed in such disaster.″

SECTION 2.

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 the Glynn County School District for approval or rejection. The election superintendent shall conduct that election on the date of the 2010 statewide general primary and 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 Glynn County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which provides that the homestead exemption from Glynn County School District ad valorem taxes for educational
( ) NO purposes in an amount equal to the amount by which the current year assessed value of a homestead exceeds the base year assessed value of such homestead may continue to be received if the homestead is destroyed but repaired or rebuilt in similar size and value within two years?"

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 immediately. 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 Glynn 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.