House Bill 450 (AS PASSED HOUSE AND SENATE)

By: Representative Lane of the 167th

## A BILL TO BE ENTITLED
## AN ACT

1  To provide for a homestead exemption from McIntosh 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 a homestead exceeds the base year assessed value of such homestead; to

4  provide for definitions; to specify the terms and conditions of the exemption and the

5  procedures relating thereto; to provide for applicability; to provide for a referendum,

6  effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

7  BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8  **SECTION 1.**

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

10    (1)  "Ad valorem taxes for educational purposes" means all ad valorem taxes for

11    educational purposes levied by, for, or on behalf of the McIntosh County School District,

12    including, but not limited to, any ad valorem taxes to pay interest on and to retire county

13    school district bonded indebtedness.

14    (2) "Base year" means the taxable year immediately preceding the taxable year in which

15    the exemption under this Act is first granted to the most recent owner of such homestead.

16    (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of

17    the O.C.G.A., as amended.

18  (b)  Each resident of the McIntosh County School District is granted an exemption on that

19  person´s homestead from McIntosh County School District ad valorem taxes for educational

20  purposes in an amount equal to the amount by which the current year assessed value of that

21  homestead exceeds the base year assessed value of the homestead.  This exemption shall not

22  apply to taxes assessed on improvements to the homestead or additional land that is added

23  to the homestead after January 1 of the base year.  If any real property is added to or removed

24  from the homestead, the base year assessed value shall be adjusted to reflect such addition

25  or removal and the exemption shall be recalculated accordingly.  The value of that property

26  in excess of such exempted amount shall remain subject to taxation.

1    (c)  A person shall not receive the homestead exemption granted by subsection (b) of this

2    section unless the person or person´s agent files an application with the tax commissioner of

3    McIntosh County giving such information relative to receiving such exemption as will enable

4    the tax commissioner to make a determination regarding the initial and continuing eligibility

5    of such owner for such exemption.  The tax commissioner of McIntosh County shall provide

6    application forms for this purpose.

7    (d)  The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of

8    the O.C.G.A., as amended.  The exemption shall be automatically renewed from year to year

9    so long as the owner occupies the residence as a homestead.  After a person has filed the

10   proper application as provided in subsection (c) of this section, it shall not be necessary to

11   make application thereafter for any year and the exemption shall continue to be allowed to

12   such person.  It shall be the duty of any person granted the homestead exemption under

13   subsection (b) of this section to notify the tax commissioner of the county in the event that

14   person for any reason becomes ineligible for that exemption.

15   (e)  The exemption granted by subsection (b) of this section shall not apply to or affect state

16   ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem taxes

17   for municipal purposes, or independent school district taxes for educational purposes.  The

18   homestead exemption granted by subsection (b) of this section shall be in addition to and not

19   in lieu of any other homestead exemption applicable to county school district ad valorem

20   taxes for educational purposes.

21   (f)  The exemption granted by subsection (b) of this section shall apply to all taxable years

22   beginning on or after January 1, 2006.


23                                          **SECTION 2.**

24   Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election

25   superintendent of McIntosh County shall call and conduct an election as provided in this

26   section for the purpose of submitting this Act to the electors of the McIntosh County School

27   District for approval or rejection.  The election superintendent shall conduct that election on

28   the Tuesday after the first Monday in November in 2005 and shall issue the call and conduct

29   that election as provided by general law.  The election superintendent shall cause the date and

30   purpose of the election to be published once a week for two weeks immediately preceding

31   the date thereof in the official organ of McIntosh County.  The ballot shall have written or

32   printed thereon the words:

1  "( ) YES        Shall the Act be approved which provides a homestead exemption from

2                        McIntosh County School District ad valorem taxes for educational

3  ( ) NO          purposes in an amount equal to the amount by which the current year

4                        assessed value of a homestead  exceeds the base year assessed value of

5                        such homestead?"

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

7  to vote for rejection of the Act shall vote "No."  If more than one-half of the votes cast on

8  such question are for approval of the Act, Section 1 of this Act shall become of full force and

9  effect on January 1, 2006.  If the Act is not so approved or if the election is not conducted

10  as provided in this section, Section 1 of this Act shall not become effective and this Act shall

11  be automatically repealed on the first day of January immediately following that election

12  date.  The expense of such election shall be borne by McIntosh County.  It shall be the

13  election superintendent´s duty to certify the result thereof to the Secretary of State.


14                                              **SECTION 3.**

15  Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon

16  its approval by the Governor or upon its becoming law without such approval.


17                                              **SECTION 4.**

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