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## House Bill 1028 (AS PASSED HOUSE AND SENATE)

By: Representatives Knight of the 130th and Mathiak of the 73rd

## A BILL TO BE ENTITLED AN ACT

- 1 To provide for a homestead exemption from Spalding 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.

## BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 SECTION 1.

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

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- 10 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
- educational purposes levied by, for, or on behalf of the Spalding County school district,
- including, but not limited to, any ad valorem taxes to pay interest on and to retire county
- school district bonded indebtedness.
- 14 (2) "Base year" means the taxable year immediately preceding the taxable year in which
- the exemption under subsection (b) of this section is first granted to the most recent
- owner of such homestead.
- 17 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
- the O.C.G.A., as amended, with the additional qualification that it shall include not more
- than five contiguous acres of homestead property.
- 20 (b) Each resident of the Spalding County school district who is 65 years of age or older is
- 21 granted an exemption on that person's homestead from Spalding County school district ad
- valorem taxes for educational purposes in an amount equal to the amount by which the
- 23 current year assessed value of that homestead exceeds the base year assessed value, including
- 24 any final determination of value on appeal pursuant to Code Section 48-5-311 of the
- 25 O.C.G.A., as amended, of the homestead. This exemption shall not apply to taxes assessed
- on improvements to such homestead or additional land that is added to such homestead after

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January 1 of the base year. If any real property is removed from such homestead, the base

year assessed value, including any final determination of value on appeal pursuant to Code Section 48-5-311 of the O.C.G.A., as amended, 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.

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section unless such person or person's agent files an application with the tax commissioner of Spalding County, giving such information relative to receiving such exemption as will enable the tax commissioner of Spalding County to make a determination regarding the initial and continuing eligibility of such person for such exemption. The tax commissioner of Spalding County shall provide application forms for this purpose.

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

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

the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year as long as the person granted the homestead exemption under subsection (b) of this section occupies the residence as a homestead. After a person has filed the proper application as provided in subsection (c) of this section, it shall not be necessary to make application thereafter for any year, and the exemption shall continue to be allowed to such person. It shall be the duty of any person granted the homestead exemption under subsection (b) of this section to notify the tax commissioner of Spalding County in the event that person for any reason becomes ineligible for such exemption.

47 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
48 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
49 taxes for municipal purposes, or independent school district ad valorem taxes for educational
50 purposes. The homestead exemption granted by subsection (b) of this section shall be in
51 addition to and not in lieu of any other homestead exemption applicable to Spalding County
52 school district ad valorem taxes for educational purposes.

53 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years 54 beginning on or after January 1, 2019.

SECTION 2.

The election superintendent of Spalding County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Spalding County school district for approval or rejection. The election superintendent shall conduct that election on the Tuesday next following the first Monday in November, 2018, and shall issue the call and conduct that election as provided by general law. The election superintendent shall cause the date and purpose of the election to be published once a week

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for two weeks immediately preceding the date thereof in the official organ of Spalding County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which provides a homestead exemption from 64 65 Spalding County school district ad valorem taxes for educational purposes for persons 65 years of age or older in an amount equal to the amount by 66 which the current year assessed value of a homestead exceeds the base year 67 ( ) NO assessed value, including any final determination of value on appeal 68 69 pursuant to Code Section 48-5-311 of the O.C.G.A., as amended, of such 70 homestead?"

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, 2019. 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 Spalding County. It shall be the election superintendent's duty to certify the result thereof to the Secretary of State.

79 **SECTION 3.** 

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80 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.

82 SECTION 4.

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