

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.

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 Spalding 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 subsection (b) of this section is first granted to the most recent
16 owner of such homestead.

17 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
18 the O.C.G.A., as amended, with the additional qualification that it shall include not more
19 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
22 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
26 on improvements to such homestead or additional land that is added to such homestead after

27 January 1 of the base year. If any real property is removed from such homestead, the base
28 year assessed value, including any final determination of value on appeal pursuant to Code
29 Section 48-5-311 of the O.C.G.A., as amended, shall be adjusted to reflect such removal, and
30 the exemption shall be recalculated accordingly. The value of that property in excess of such
31 exempted amount shall remain subject to taxation.

32 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
33 section unless such person or person's agent files an application with the tax commissioner
34 of Spalding County, giving such information relative to receiving such exemption as will
35 enable the tax commissioner of Spalding County to make a determination regarding the
36 initial and continuing eligibility of such person for such exemption. The tax commissioner
37 of Spalding County shall provide application forms for this purpose.

38 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
39 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
40 as long as the person granted the homestead exemption under subsection (b) of this section
41 occupies the residence as a homestead. After a person has filed the proper application as
42 provided in subsection (c) of this section, it shall not be necessary to make application
43 thereafter for any year, and the exemption shall continue to be allowed to such person. It
44 shall be the duty of any person granted the homestead exemption under subsection (b) of this
45 section to notify the tax commissioner of Spalding County in the event that person for any
46 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.

55 **SECTION 2.**

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

