

House Bill 449 (AS PASSED HOUSE AND SENATE)

By: Representatives England of the 116th, Quick of the 117th, and Kirby of the 114th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing for a homestead exemption from certain Barrow County school
2 district ad valorem taxes for educational purposes, approved May 1, 2006 (Ga. L. 2006, p.
3 3974), so as to eliminate the requirement to submit a new application for the exemption in
4 the year following a reevaluation; to provide for a referendum, effective dates, and automatic
5 repeal; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 An Act providing for a homestead exemption from certain Barrow County school district ad
9 valorem taxes for educational purposes, approved May 1, 2006 (Ga. L. 2006, p. 3974), is
10 amended by revising subsection (d) of Section 1 to read as follows:

11 "(d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1
12 of the O.C.G.A., as amended. The exemption shall be renewed from year to year as long
13 as the owner occupies the residence as a homestead. After a person has filed the proper
14 application as provided in subsection (c) of this section, it shall not be necessary to make
15 application thereafter for any year, and the exemption shall continue to be allowed to such
16 person. It shall be the duty of any person granted the homestead exemption under this Act
17 to notify the tax commissioner of Barrow County in the event that person for any reason
18 becomes ineligible for that exemption."

19 **SECTION 2.**

20 The election superintendent of Barrow County shall call and conduct an election as provided
21 in this section for the purpose of submitting this Act to the electors of Barrow County for
22 approval or rejection. The election superintendent shall issue the call and conduct such
23 election as provided by general law. The election superintendent shall cause the date and
24 purpose of the election to be published once a week for two weeks immediately preceding

25 the date thereof in the official organ of Barrow County. The ballot shall have written or
 26 printed thereon the words:

27 "() YES Shall the Act be approved which amends the homestead exemption from
 28 () NO certain Barrow County school district ad valorem taxes for educational
 29 purposes, approved May 1, 2006 (Ga. L. 2006, p. 3974), so as to eliminate
 30 the requirement to submit a new application for the exemption in the year
 31 following a reevaluation?"

32 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 33 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 34 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 35 effect on January 1, 2016, and shall apply to all taxable years beginning on or after that date.
 36 If the Act is not so approved or if the election is not conducted as provided in this section,
 37 Section 1 of this Act shall not become effective and this Act shall be automatically repealed
 38 on the first day of January immediately following such election date. The expense of such
 39 election shall be borne by Barrow County. It shall be the duty of the election superintendent
 40 of Barrow County to certify the results thereof to the Secretary of State.

41 **SECTION 3.**

42 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
 43 its approval by the Governor or upon its becoming law without such approval.

44 **SECTION 4.**

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