

House Bill 1351

By: Representative Joyce of the 1st

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from certain Walker County ad valorem taxes for
2 county purposes in an amount equal to the amount by which the current year assessed value
3 of that homestead exceeds the base year assessed value of that homestead; to provide for
4 definitions; to specify the terms and conditions of the exemption and the procedures relating
5 thereto; to provide for applicability; to provide for a referendum, effective dates, and
6 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 county purposes" means all ad valorem taxes for county
11 purposes levied by, for, or on behalf of Walker County, including, but not limited to, any
12 taxes to pay interest on and to retire county bonded indebtedness.

13 (2) "Base year" means the taxable year immediately preceding the taxable year in which
14 the exemption under this Act is first granted to the most recent owner of such homestead.

15 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
16 the O.C.G.A., with the additional qualification that it shall include only the primary
17 residence and not more than three contiguous acres of land immediately surrounding such
18 residence.

19 (b) Each resident of Walker County is granted an exemption on that person's homestead
20 from all Walker County ad valorem taxes for county purposes in an amount equal to the
21 amount by which the current year assessed value of that homestead exceeds the base year
22 assessed value of that homestead. This exemption shall not apply to taxes assessed on
23 improvements to the homestead or additional land that is added to the homestead after
24 January 1 of the base year. If any real property is removed from the homestead, the base year
25 assessed value shall be adjusted to reflect such removal and the exemption shall be

1 recalculated accordingly. The value of that property in excess of such exempted amount
2 shall remain subject to taxation.

3 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
4 section unless the person or person's agent files an application with the tax commissioner of
5 Walker County giving such information relative to receiving such exemption as will enable
6 the tax commissioner to make a determination as to whether such owner is entitled to such
7 exemption.

8 (d) The tax commissioner of Walker County shall provide application forms for the
9 exemption granted by subsection (b) of this section which shall require such information as
10 may be necessary to determine the initial and continuing eligibility of the owner for the
11 exemption.

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

20 (f) The exemption granted by this Act shall not apply to or affect state ad valorem taxes,
21 county school district ad valorem taxes for educational purposes, or municipal ad valorem
22 taxes for municipal purposes. The homestead exemption granted by subsection (b) of this
23 section shall be in addition to and not in lieu of any other homestead exemption applicable
24 to county ad valorem taxes for county purposes.

25 (g) The exemption granted by subsection (b) of this section shall apply to all taxable years
26 beginning on or after January 1, 2003.

27 **SECTION 2.**

28 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
29 superintendent of Walker County shall call and conduct an election as provided in this
30 section for the purpose of submitting this Act to the electors of Walker County for approval
31 or rejection. The election superintendent shall conduct that election on the date of the
32 November, 2002, state-wide general election and shall issue the call and conduct that election
33 as provided by general law. The superintendent shall cause the date and purpose of the
34 election to be published once a week for two weeks immediately preceding the date thereof
35 in the official organ of Walker County. The ballot shall have written or printed thereon the
36 words:

