

House Bill 1485

By: Representative Massey of the 86<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

To provide for a homestead exemption from certain Barrow County ad valorem taxes for county purposes in an amount equal to the amount by which the current year assessed value of that homestead exceeds the base year assessed value of such homestead; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

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

(1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county purposes levied by, for, or on behalf of Barrow County, including, but not limited to, any ad valorem taxes for special district purposes and to pay interest on and to retire county bonded indebtedness.

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

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

(b) Each resident of Barrow County is granted an exemption on that person's homestead from all Barrow County ad valorem taxes for county purposes in an amount equal to the amount by which the current year assessed value of that homestead exceeds the base year assessed value of the homestead. This exemption shall not apply to taxes assessed on improvements to the homestead or additional land that is added to the homestead after January 1 of the base year. If any real property is removed from the homestead, the base year 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 Barrow 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 Barrow 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 so long as  
14 the owner occupies the residence as a homestead. After a person has filed the proper  
15 application as provided in subsection (c) of this section, it shall not be necessary to make  
16 application thereafter for any year and the exemption shall continue to be allowed to such  
17 person. It shall be the duty of any person granted the homestead exemption under subsection  
18 (b) of this section to notify the tax commissioner of the county or the designee thereof in the  
19 event that 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 or independent school district ad valorem taxes for educational purposes, or  
22 municipal ad valorem taxes for municipal purposes. The homestead exemption granted by  
23 subsection (b) of this section shall be in addition to and not in lieu of any other homestead  
24 exemption applicable 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 Barrow County shall call and conduct an election as provided in this  
30 section for the purpose of submitting this Act to the electors of Barrow County for approval  
31 or rejection. The election superintendent shall conduct that election on the date of the 2002  
32 general primary and shall issue the call and conduct that election as provided by general law.  
33 The superintendent shall cause the date and purpose of the election to be published once a  
34 week for two weeks immediately preceding the date thereof in the official organ of Barrow  
35 County. The ballot shall have written or printed thereon the words:

1     "( ) YES   Shall the Act be approved which provides a homestead exemption from  
2                   certain Barrow County ad valorem taxes for county purposes in an amount  
3     ( ) NO    equal to the amount by which the current year assessed value of a  
4                   homestead exceeds the base year assessed value of such homestead?"

5   All persons desiring to vote for approval of the Act shall vote "Yes," and those persons  
6   desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
7   cast on such question are for approval of the Act, Section 1 of this Act shall become of full  
8   force and effect on January 1, 2003. If the Act is not so approved or if the election is not  
9   conducted as provided in this section, Section 1 of this Act shall not become effective and  
10   this Act shall be automatically repealed on the first day of January immediately following  
11   that election date. The expense of such election shall be borne by Barrow County. It shall  
12   be the election superintendent's duty to certify the result thereof to the Secretary of State.

### 13                                   **SECTION 3.**

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

### 16                                   **SECTION 4.**

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