

Senate Bill 88

By: Senator Hamrick of the 30th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from certain Carroll County ad valorem taxes for
2 county purposes in an amount equal to the amount of the assessed value of that homestead
3 that exceeds the assessed value of that homestead for the taxable year immediately preceding
4 the taxable year in which that exemption is first granted to a resident; to provide that such
5 exemption shall be extended to the unremarried surviving spouse at the time of the person's
6 death so long as such unremarried surviving spouse continues to occupy the home as a
7 residence and homestead; to provide a short title; to provide for definitions; to specify the
8 terms and conditions of the exemption and the procedures relating thereto; to provide for
9 applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal
10 conflicting laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 style="text-align:center">**SECTION 1.**

13 This Act shall be known and may be cited as the "Carroll County Property Taxpayer
14 Reassessment Relief Act of 2001."

15 style="text-align:center">**SECTION 2.**

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

17 (1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county
18 purposes levied by, for, or on behalf of Carroll County, including, but not limited to, any
19 ad valorem taxes for special district purposes, but not including taxes levied in fire
20 prevention districts for fire prevention purposes and taxes to pay interest on and to retire
21 county bonded indebtedness.

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

24 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
25 the O.C.G.A., with the additional qualification that it shall include only the primary

1 residence.

2 (b) Each resident of Carroll County is granted an exemption on that person's homestead
3 from all Carroll County ad valorem taxes for county purposes in an amount equal to the
4 amount of the assessed value of that homestead that exceeds the assessed value of that
5 homestead for the taxable year immediately preceding the taxable year in which this
6 exemption is first granted to such resident. Such exemption shall be extended to the
7 unremarried surviving spouse at the time of the person's death so long as such unremarried
8 surviving spouse continues to occupy the home as a residence and homestead. If any real
9 property is removed from the homestead, the assessment in the base year shall be adjusted
10 to reflect such removal and the exemption shall be recalculated accordingly. The value of
11 that property in excess of such exempted amount shall remain subject to taxation.

12 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
13 section unless the person or person's agent or the person's unremarried surviving spouse
14 files an application with the tax commissioner of Carroll County giving such information
15 relative to receiving such exemption as will enable the tax commissioner to make a
16 determination as to whether such owner is entitled to such exemption.

17 (d) The tax commissioner of Carroll County shall provide application forms for the
18 exemption granted by subsection (b) of this section which shall require such information
19 as may be necessary to determine the initial and continuing eligibility of the owner for the
20 exemption.

21 (e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1
22 of the O.C.G.A. The exemption shall be automatically renewed from year to year as long
23 as the owner occupies the residence as a homestead. After a person has filed the proper
24 application as provided in subsection (c) of this section, it shall not be necessary to make
25 application and file such affidavit thereafter for any year and the exemption shall continue
26 to be allowed to such person. It shall be the duty of any person or the person's unremarried
27 surviving spouse granted the homestead exemption under subsection (b) of this section to
28 notify the tax commissioner of the county or the designee thereof in the event that person
29 for any reason becomes ineligible for that exemption.

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

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

