

Senate Bill 278

By: Senator Ladd of the 41st

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from certain DeKalb County ad valorem taxes for
2 county purposes in an amount equal to the amount by which the current year assessed value
3 of a homestead exceeds the base year assessed value of such 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 DeKalb County, including but not limited to any
12 ad valorem taxes for special district purposes and to pay interest on and to retire county
13 bond indebtedness.

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

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

20 (b) Each resident of DeKalb County is granted an exemption on that person's homestead
21 from all DeKalb County ad valorem taxes for county purposes in an amount equal to the
22 amount by which the current year assessed value of that homestead exceeds the base year
23 assessed value of the homestead. This exemption shall not apply to taxes assessed on
24 improvements to the homestead or additional land that is added to the homestead after
25 January 1 of the base year. If any real property is removed from the homestead, the base year
26 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 DeKalb 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 DeKalb 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, 2002.

27 **SECTION 2.**

28 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
29 superintendent of DeKalb County shall call and conduct an election as provided in this
30 section for the purpose of submitting this Act to the electors of DeKalb County for approval
31 or rejection. The election superintendent shall conduct that election on the earliest
32 practicable date therefor permissible under Code Section 21-2-540 of the O.C.G.A. in 2001,
33 and shall issue the call and conduct that election as provided by general law. The
34 superintendent shall cause the date and purpose of the election to be published once a week
35 for two weeks immediately preceding the date thereof in the official organ of DeKalb
36 County. The ballot shall have written or printed thereon the words:

