

House Bill 865

By: Representatives Day of the 153<sup>rd</sup>, Stephens of the 150<sup>th</sup>, Mueller of the 152<sup>nd</sup> and Jackson of the 148<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act providing for a base year assessed value homestead exemption from City  
2 of Tybee Island ad valorem taxes for municipal purposes, approved April 20, 2000 (Ga. L.  
3 2000, p. 4511), so as to provide for eligibility without application; to change certain  
4 provisions regarding administration; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 An Act providing for a base year assessed value homestead exemption from City of Tybee  
8 Island ad valorem taxes for municipal purposes, approved April 20, 2000 (Ga. L. 2000, p.  
9 4511), is amended by striking subsection (c) of Section 1 and inserting in its place the  
10 following:

11 "(c) Any person who, as of December 31, 2000, has applied for and is eligible to receive  
12 the \$2,000.00 state-wide homestead exemption granted under Code Section 48-5-44 of the  
13 O.C.G.A., as amended, shall be eligible automatically for the exemption granted by this  
14 Act without applying therefor. Otherwise, a person shall not receive the homestead  
15 exemption granted by subsection (b) of this section unless the person or person's agent files  
16 an application with the governing authority of the City of Tybee Island, or the designee  
17 thereof, giving such information relative to receiving such exemption as will enable such  
18 governing authority or designee thereof to make a determination as to whether such owner  
19 is entitled to such exemption."

20 **SECTION 2.**

21 All laws and parts of laws in conflict with this Act are repealed.