

## House Resolution 22

By: Representatives Day of the 126<sup>th</sup>, Stephens of the 123<sup>rd</sup> and Lunsford of the 85<sup>th</sup>, Post 2

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide for a state-wide base year  
 2 assessed value homestead exemption; to provide for definitions; to specify the terms and  
 3 conditions of the exemption and procedures relating thereto; to provide for applicability; to  
 4 provide for the submission of this amendment for ratification or rejection; and for other  
 5 purposes.

6 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

## 7 SECTION 1.

8 Article VII, Section II of the Constitution is amended by adding a new paragraph at the end  
 9 thereof, to be designated Paragraph VI, to read as follows:

10 "Paragraph VI. *Base year assessed value homestead exemption.* (a) For purposes of this  
 11 paragraph, the term:

12 (1) 'Ad valorem taxes' means all state ad valorem taxes and; all county ad valorem  
 13 taxes for county purposes levied by, for, or on behalf of a county, except for taxes to pay  
 14 interest on and to retire county bonded indebtedness; all county school district and  
 15 independent school district taxes for educational purposes levied by, for, or on behalf of  
 16 a school district, except for taxes to pay interest on and to retire school district bonded  
 17 indebtedness; and all municipal taxes for municipal purposes levied by, for, or on behalf  
 18 of a municipality, except for taxes to pay interest on and to retire municipal bonded  
 19 indebtedness.

20 (2) 'Base year' means the taxable year immediately preceding the taxable year in which  
 21 the exemption under this paragraph is first granted to the most recent owner of such  
 22 homestead.

23 (3) 'Homestead' as applied in this paragraph shall mean the homestead as defined and  
 24 qualified by general law, with the additional qualification that it shall include only the  
 25 primary residence and not more than five contiguous acres of land immediately  
 26 surrounding such residence.

1 (4) 'Income' means federal adjusted gross income, as defined in the Internal Revenue  
2 Code of 1986, as amended, from all sources.

3 (5) 'Senior citizen' means a person who is 62 years of age or over on or before January  
4 1 of the year in which application for the exemption under this Code section is made.

5 (b) Each resident of a county who is a senior citizen is granted an exemption on that  
6 person's homestead from all ad valorem taxes in an amount equal to the amount of by  
7 which the current year assessed value of that homestead which exceeds the base year  
8 assessed value of that homestead for the taxable year immediately preceding the taxable  
9 year in which this exemption is first granted to such resident, if that person's income,  
10 together with the income of the spouse of such person and any other person who resides  
11 within such homestead, does not exceed \$30,000.00 for the immediately preceding taxable  
12 year. This exemption shall not apply to taxes assessed on improvements to the homestead  
13 or additional land that is added to the homestead after January 1 of the base year. If any  
14 real property is removed from the homestead, the assessment in the base year shall be  
15 adjusted to reflect such removal and the exemption shall be recalculated accordingly. The  
16 value of that property in excess of such exempted amount shall remain subject to taxation.

17 (c) A person shall not receive the homestead exemption granted by subparagraph (b) of  
18 this paragraph unless the person or person's agent files an application with the tax  
19 commissioner of the county giving the person's age and the amount of gross income which  
20 the person and the person's spouse and any other persons residing within such homestead  
21 received during the last taxable year, and such additional information relative to receiving  
22 such exemption as will enable the tax commissioner to make a determination regarding the  
23 initial and continuing eligibility of such owner for such exemption. The commissioner  
24 shall provide application forms for this purpose.

25 (d) The exemption shall be claimed and returned as provided by general law for other  
26 homestead exemptions. The exemption shall be automatically renewed from year to year  
27 as long as the owner occupies the residence as a homestead. After a person has filed the  
28 proper application as provided in subparagraph (c) of this paragraph, it shall not be  
29 necessary to make application thereafter for any year and the exemption shall continue to  
30 be allowed to such person. It shall be the duty of any person granted the homestead  
31 exemption under this paragraph to notify the tax commissioner of the county in the event  
32 that person for any reason becomes ineligible for that exemption.

33 (e) The exemption granted by this paragraph shall not apply to or affect any municipal  
34 taxes or county school district taxes for educational purposes. The homestead exemption  
35 granted by this paragraph shall be in addition to and not in lieu of and not in addition to any  
36 other homestead exemption.

1 (f) The exemption granted by this paragraph shall apply to all taxable years beginning  
2 on or after January 1, 2005."

3 **SECTION 2.**

4 The above proposed amendment to the Constitution shall be published and submitted as  
5 provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the  
6 above proposed amendment shall have written or printed thereon the following:

7 "( ) YES Shall the Constitution be amended so as to provide for a state-wide base  
8 ( ) NO year assessed homestead exemption?"

9 All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."

10 All persons desiring to vote against ratifying the proposed amendment shall vote "No." If  
11 such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall  
12 become a part of the Constitution of this state.