

## House Resolution 80

By: Representatives Day of the 126<sup>th</sup> and Stephens of the 123<sup>rd</sup>

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide for a state-wide base year  
 2 assessed value homestead exemption with respect to county ad valorem taxes for county  
 3 purposes; to provide for definitions; to specify the terms and conditions of the exemption and  
 4 procedures relating thereto; to provide for applicability; to provide for the submission of this  
 5 amendment for ratification or rejection; and for other 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  
 11 this paragraph, the term:

12 (1) 'Ad valorem taxes for county purposes' means all ad valorem taxes for county  
 13 purposes levied by, for, or on behalf of any county, including, but not limited to, any ad  
 14 valorem taxes to pay interest on and to retire county bonded indebtedness.

15 (2) 'Base year' means the taxable year immediately preceding the taxable year in which  
 16 the exemption under this Paragraph is first granted to the most recent owner of such  
 17 homestead.

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

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

1 shall be adjusted to reflect such removal and the exemption shall be recalculated  
 2 accordingly. The value of that property in excess of such exempted amount shall remain  
 3 subject to taxation.

4 (c) A person shall not receive the homestead exemption granted by subparagraph (b) of  
 5 this Paragraph unless the person or person's agent files an application with the tax  
 6 commissioner of the county giving such information relative to receiving such exemption  
 7 as will enable the tax commissioner to make a determination regarding the initial and  
 8 continuing eligibility of such owner for such exemption. The tax commissioner of the  
 9 county shall provide application forms for this purpose.

10 (d) The exemption shall be claimed and returned as provided by general law for other  
 11 homestead exemptions. The exemption shall be automatically renewed from year to year  
 12 so long as the owner occupies the residence as a homestead. After a person has filed the  
 13 proper application as provided in subparagraph (c) of this Paragraph, it shall not be  
 14 necessary to make application thereafter for any year and the exemption shall continue to  
 15 be allowed to such person. It shall be the duty of any person granted the homestead  
 16 exemption under subparagraph (b) of this Paragraph to notify the tax commissioner of the  
 17 county in the event that person for any reason becomes ineligible for that exemption.

18 (e) The exemption granted by subparagraph (b) of this Paragraph shall not apply to or  
 19 affect state ad valorem taxes, county or independent school district ad valorem taxes for  
 20 educational purposes, or municipal ad valorem taxes for municipal purposes. The  
 21 homestead exemption granted by subparagraph (b) of this Paragraph shall be in addition  
 22 to and not in lieu of any other homestead exemption applicable to county ad valorem taxes  
 23 for county purposes.

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

## 26 SECTION 2.

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

30 "( ) YES Shall the Constitution be amended so as to provide for a state-wide base  
 31 ( ) NO year assessed homestead exemption with respect to county ad valorem taxes  
 32 for county purposes?"

33 All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."  
 34 All persons desiring to vote against ratifying the proposed amendment shall vote "No." If  
 35 such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall  
 36 become a part of the Constitution of this state.