

House Bill 662

By: Representatives Millar of the 52nd, Drenner of the 57th, Watson of the 60th, Post 2, McClinton of the 59th, Post 1, Mobley of the 58th, and others

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 to pay interest on and to retire county bonded indebtedness.

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

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

19 (b) Each resident of DeKalb County is granted an exemption on that person's homestead
20 from DeKalb County ad valorem taxes for county purposes in an amount equal to the amount
21 by which the current year assessed value of that homestead exceeds the base year assessed
22 value of the homestead. This exemption shall not apply to taxes assessed on improvements
23 to the homestead or additional land that is added to the homestead after January 1 of the base
24 year. If any real property is removed from the homestead, the base year assessed value shall
25 be adjusted to reflect such removal and the exemption shall be recalculated accordingly. The
26 value of that property in excess of such exempted amount shall remain subject to taxation.

1 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
 2 section unless the person or person's agent files an application with the tax commissioner of
 3 DeKalb County giving such information relative to receiving such exemption as will enable
 4 the tax commissioner to make a determination as to whether such owner is entitled to such
 5 exemption. The tax commissioner of DeKalb County shall provide application forms for this
 6 purpose.

7 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
 8 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
 9 so long as the owner occupies the residence as a homestead. After a person has filed the
 10 proper application as provided in subsection (c) of this section, it shall not be necessary to
 11 make application thereafter for any year and the exemption shall continue to be allowed to
 12 such person. It shall be the duty of any person granted the homestead exemption under
 13 subsection (b) of this section to notify the tax commissioner of the county in the event that
 14 person for any reason becomes ineligible for that exemption.

15 (e) The exemption granted by subsection (b) of this section shall not apply to or affect state
 16 ad valorem taxes, county or independent school district ad valorem taxes for educational
 17 purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption
 18 granted by subsection (b) of this section shall be in addition to and not in lieu of any other
 19 homestead exemption applicable to county ad valorem taxes for county purposes.

20 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
 21 beginning on or after January 1, 2004.

22 SECTION 2.

23 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
 24 superintendent of DeKalb County shall call and conduct an election as provided in this
 25 section for the purpose of submitting this Act to the electors of DeKalb County for approval
 26 or rejection. The election superintendent shall conduct that election on the Tuesday after the
 27 first Monday in November, 2003, and shall issue the call and conduct that election as
 28 provided by general law. The superintendent shall cause the date and purpose of the election
 29 to be published once a week for two weeks immediately preceding the date thereof in the
 30 official organ of DeKalb County. The ballot shall have written or printed thereon the words:

31 "() YES Shall the Act be approved which provides a homestead exemption from
 32 DeKalb County ad valorem taxes for county purposes in an amount equal
 33 () NO to the amount by which the current year assessed value of a homestead
 34 exceeds the base year assessed value of such homestead?"

35 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
 36 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes

1 cast on such question are for approval of the Act, Section 1 of this Act shall become of full
2 force and effect on January 1, 2004. If the Act is not so approved or if the election is not
3 conducted as provided in this section, Section 1 of this Act shall not become effective and
4 this Act shall be automatically repealed on the first day of January immediately following
5 that election date. The expense of such election shall be borne by DeKalb County. It shall
6 be the election superintendent's duty to certify the result thereof to the Secretary of State.

7 **SECTION 3.**

8 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
9 its approval by the Governor or upon its becoming law without such approval.

10 **SECTION 4.**

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