

House Bill 782 (AS PASSED HOUSE AND SENATE)

By: Representative Morris of the 120<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from Toombs County ad valorem taxes for county  
2 purposes in an amount equal to the amount by which the current year assessed value of a  
3 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 Toombs 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 Toombs County is granted an exemption on that person's homestead  
20 from Toombs County ad valorem taxes for county purposes in an amount equal to the  
21 amount by which the current year assessed value of that homestead exceeds the base year  
22 assessed value of the homestead. This exemption shall not apply to taxes assessed on  
23 improvements to the homestead or additional land that is added to the homestead after  
24 January 1 of the base year. If any real property is removed from the homestead, the base year  
25 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 Toombs County giving such information relative to receiving such exemption as will enable  
6 the tax commissioner to make a determination regarding the initial and continuing eligibility  
7 of such owner for such exemption. The tax commissioner of Toombs County shall provide  
8 application forms for this purpose.

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

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

22 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
23 beginning on or after January 1, 2005.

24 **SECTION 2.**

25 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
26 superintendent of Toombs County shall call and conduct an election as provided in this  
27 section for the purpose of submitting this Act to the electors of Toombs County for approval  
28 or rejection. The election superintendent shall conduct that election on the date of the  
29 November, 2004, general election and shall issue the call and conduct that election as  
30 provided by general law. The superintendent shall cause the date and purpose of the election  
31 to be published once a week for two weeks immediately preceding the date thereof in the  
32 official organ of Toombs County. The ballot shall have written or printed thereon the words:

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

1 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons  
2 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
3 cast on such question are for approval of the Act, Section 1 of this Act shall become of full  
4 force and effect on January 1, 2005. If the Act is not so approved or if the election is not  
5 conducted as provided in this section, Section 1 of this Act shall not become effective and  
6 this Act shall be automatically repealed on the first day of January immediately following  
7 that election date. The expense of such election shall be borne by Toombs County. It shall  
8 be the election superintendent's duty to certify the result thereof to the Secretary of State.

9 **SECTION 3.**

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

12 **SECTION 4.**

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