

House Bill 1367

By: Representatives Channell of the 77<sup>th</sup> and Hudson of the 95<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from Putnam 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 adjusted 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 Putnam 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 provided, however, that the tax commissioner shall adjust the base year assessed value  
16 annually by the lesser of 3 percent or the percentage change in the Consumer Price Index  
17 for all urban consumers, U. S. City Average, all items 1967-100, or successor report as  
18 reported by the United States Department of Labor Bureau of Labor Statistics.

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

23 (b) Each resident of Putnam County is granted an exemption on that person's homestead  
24 from Putnam County ad valorem taxes for county purposes in an amount equal to the amount  
25 by which the current year assessed value of that homestead exceeds the adjusted base year  
26 assessed value of the homestead. This exemption shall not apply to taxes assessed on

1 improvements to the homestead or additional land that is added to the homestead after  
2 January 1 of the base year. If any real property is removed from the homestead, the base year  
3 assessed value shall be adjusted to reflect such removal and the exemption shall be  
4 recalculated accordingly. The value of that property in excess of such exempted amount  
5 shall remain subject to taxation.

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

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

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

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

27 **SECTION 2.**

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

