

House Bill 1364

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 base year assessed value of such homestead for residents of that  
4 county who are 70 years of age or older; to provide for definitions; to specify the terms and  
5 conditions of the exemption and the procedures relating thereto; to provide for applicability;  
6 to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;  
7 and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 (a) As used in this Act, the term:

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

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

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

20 (4) "Senior citizen" means a person who is 70 years of age or over on or before January 1  
21 of the year in which application for the exemption under this Act is made.

22 (b)(1) Each resident of Putnam County who is a senior citizen is granted an exemption  
23 on that person's homestead from Putnam County ad valorem taxes for county purposes  
24 in an amount equal to the amount by which the current year assessed value of that  
25 homestead exceeds the base year assessed value of the homestead.

1 (2) In the event a senior citizen is granted the exemption under this Act and that person  
2 was receiving another base year assessed value homestead exemption with respect to  
3 Putnam County taxes for county purposes, the base year assessed value for purposes of  
4 the exemption under this Act shall be the most recent adjusted base year assessed value  
5 that person received pursuant to such other base year assessed value homestead  
6 exemption.

7 (3) This exemption shall not apply to taxes assessed on improvements to the homestead  
8 or additional land that is added to the homestead after January 1 of the base year. If any  
9 real property is removed from the homestead, the base year assessed value shall be  
10 adjusted to reflect such removal and the exemption shall be recalculated accordingly.

11 The value of that property in excess of such exempted amount shall remain subject to  
12 taxation.

13 (c) Any person who, as of December 31 of the year prior to the first year such person applies  
14 for and receives the homestead exemption under this Act, has applied for and is eligible to  
15 receive any other base year assessed value local homestead exemption with respect to  
16 Putnam County school district ad valorem taxes for additional purposes shall be eligible  
17 automatically for the exemption granted by this Act without applying therefor. Otherwise,  
18 a person shall not receive the homestead exemption granted by subsection (b) of this section  
19 unless the person or person's agent files an application with the tax commissioner of Putnam  
20 County giving such person's age and such information relative to receiving such exemption  
21 as will enable the tax commissioner to make a determination regarding the initial and  
22 continuing eligibility of such owner for such exemption. The tax commissioner of Putnam  
23 County shall provide application forms for this purpose.

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

32 (e) The exemption granted by subsection (b) of this section shall not apply to or affect state  
33 ad valorem taxes, county or independent school district ad valorem taxes for educational  
34 purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption  
35 granted by subsection (b) of this section shall be in addition to and not in lieu of any other  
36 homestead exemption applicable to county ad valorem taxes for county purposes with the

1 exception that it shall be in lieu of any other base year assessed value homestead exemption  
 2 applicable to county ad valorem taxes for county purposes.  
 3 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
 4 beginning on or after January 1, 2005.

## 5 **SECTION 2.**

6 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
 7 superintendent of Putnam County shall call and conduct an election as provided in this  
 8 section for the purpose of submitting this Act to the electors of Putnam County for approval  
 9 or rejection. The election superintendent shall conduct that election on the date of the  
 10 November, 2004, state-wide general election, and shall issue the call and conduct that  
 11 election as provided by general law. The superintendent shall cause the date and purpose of  
 12 the election to be published once a week for two weeks immediately preceding the date  
 13 thereof in the official organ of Putnam County. The ballot shall have written or printed  
 14 thereon the words:

15 " YES Shall the Act be approved which provides a homestead exemption from  
 16 Putnam County ad valorem taxes for county purposes in an amount equal  
 17  NO to the amount by which the current year assessed value of a homestead  
 18 exceeds the base year assessed value of such homestead for residents of that  
 19 county who are 70 years of age or older?"

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

## 28 **SECTION 3.**

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

## 31 **SECTION 4.**

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