

House Bill 1725

By: Representatives Day of the 126<sup>th</sup>, Bordeaux of the 125<sup>th</sup>, Stephens of the 123<sup>rd</sup>, Jackson of the 124<sup>th</sup>, Post 1, and Stephens of the 124<sup>th</sup>, Post 2

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act providing for a base year assessed value homestead exemption from the  
2 City of Vernonburg ad valorem taxes for municipal purposes, approved April 12, 1999 (Ga.  
3 L. 1999, p. 4207), as amended, so as to allow an unremarried surviving spouse to reapply for  
4 such exemption and receive the base year assessed value of the deceased spouse; to allow  
5 such exemption to continue to be received by that unremarried surviving spouse; to provide  
6 for applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal  
7 conflicting laws; and for other purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

10 An Act providing for a base year assessed value homestead exemption from the City of  
11 Vernonburg ad valorem taxes for municipal purposes, approved April 12, 1999 (Ga. L. 1999,  
12 p. 4207), as amended, is amended in Section 1 by adding a new subsection immediately  
13 following subsection (b), to be designated subsection (b.1), to read as follows:

14 "(b.1)(1) In the case of an unremarried surviving spouse of a deceased spouse who had  
15 been granted the exemption provided for in subsection (b) of this section, if such  
16 unremarried surviving spouse applies for and is granted such exemption in the 2005  
17 taxable year, notwithstanding any other provision of this Act to the contrary, the base  
18 year for that unremarried surviving spouse shall be the same as the base year of the  
19 deceased spouse, so long as that unremarried surviving spouse continues to occupy the  
20 home as a residence and homestead.

21 (2) In all other cases, the unremarried surviving spouse of the deceased spouse who has  
22 been granted the exemption provided for in subsection (b) of this section shall continue  
23 to receive the exemption provided under subsection (b) of this section, so long as that  
24 unremarried surviving spouse continues to occupy the home as a residence and  
25 homestead."

