

House Bill 1825

By: Representatives Keen of the 146th, Mosley of the 129th, Post 1, Smith of the 129th, Post 2, and Williams of the 128th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing for a base year assessed value homestead exemption from Glynn
2 County ad valorem taxes for county purposes, approved May 1, 2000 (Ga. L. 2000, p. 4612),
3 so as to allow an unremarried surviving spouse to reapply for such exemption and receive
4 the base year assessed value of the deceased spouse; to allow such exemption to continue to
5 be received by that unremarried surviving spouse; to provide for applicability; to provide for
6 a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other
7 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 Glynn County
11 ad valorem taxes for county purposes, approved May 1, 2000 (Ga. L. 2000, p. 4612), is
12 amended in Section 1 by adding a new subsection immediately following subsection (b), to
13 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."

