

Senate Bill 601

By: Senators Kemp of the 3rd and Johnson of the 1st

AS PASSED SENATE

**A BILL TO BE ENTITLED
AN ACT**

1 To provide for a homestead exemption from Liberty 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 a
4 short title; to provide for definitions; to specify the terms and conditions of the exemption
5 and the procedures relating thereto; to provide for applicability; to provide for a referendum,
6 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

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

8 **SECTION 1.**

9 This Act shall be known and may be cited as the "Kemp, DeLoach, and Williams County Tax
10 Relief Act."

11 **SECTION 2.**

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

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

16 (2) "Base year" means the taxable year immediately preceding the taxable year in which
17 the exemption under this Act is first granted to the most recent owner of such homestead;
18 provided, however, that the tax commissioner shall adjust the base year assessed value
19 annually by the lesser of 3 percent or the percentage change in the Consumer Price Index
20 for all urban consumers, U. S. City Average, all items 1967-100, or successor report as
21 reported by the United States Department of Labor Bureau of Labor Statistics.

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

1 (b) Each resident of Liberty County is granted an exemption on that person's homestead
2 from Liberty County ad valorem taxes for county purposes in an amount equal to the amount
3 by which the current year assessed value of that homestead exceeds the adjusted base year
4 assessed value of the homestead. This exemption shall not apply to taxes assessed on
5 improvements to the homestead or additional land that is added to the homestead after
6 January 1 of the base year. If any real property is removed from the homestead, the base year
7 assessed value shall be adjusted to reflect such removal and the exemption shall be
8 recalculated accordingly. The value of that property in excess of such exempted amount
9 shall remain subject to taxation.

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

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

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

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

31 **SECTION 3.**

32 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
33 superintendent of Liberty County shall call and conduct an election as provided in this
34 section for the purpose of submitting this Act to the electors of Liberty County for approval
35 or rejection. The election superintendent shall conduct that election on the date of the
36 November, 2004, state-wide general election, and shall issue the call and conduct that

1 election as provided by general law. The election superintendent shall cause the date and
 2 purpose of the election to be published once a week for two weeks immediately preceding
 3 the date thereof in the official organ of Liberty County. The ballot shall have written or
 4 printed thereon the words:

5 " YES Shall the Act be approved which provides a homestead exemption from
 6 Liberty County ad valorem taxes for county purposes in an amount equal to
 7 NO the amount by which the current year assessed value of a homestead
 8 exceeds the adjusted base year assessed value of such homestead?"

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

18 **SECTION 4.**

19 Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon
 20 its approval by the Governor or upon its becoming law without such approval.

21 **SECTION 5.**

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