

Senate Bill 39

By: Senator Johnson of the 1st

**AS PASSED SENATE**

**A BILL TO BE ENTITLED**

**AN ACT**

1 To provide for a homestead exemption from Bryan County School District ad valorem taxes  
 2 for educational purposes in an amount equal to the amount by which the current year  
 3 assessed value of a homestead exceeds the adjusted base year assessed value of such  
 4 homestead; 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 (a) As used in this Act, the term:

10 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for  
 11 educational purposes levied by, for, or on behalf of the Bryan County School District,  
 12 including, but not limited to, any ad valorem taxes to pay interest on and to retire county  
 13 school district 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 provided, however, that in the event a reassessment of the homestead causes the actual  
 17 assessed value of that homestead to be increased, the tax commissioner shall adjust the  
 18 base year assessed value by the lesser of 3 percent; the percentage change in the  
 19 Consumer Price Index as reported by the United States Department of Labor Bureau of  
 20 Labor Statistics; or the actual percentage increase in the actual assessed value.

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

25 (b)(1) Each resident of the Bryan County School District is granted an exemption on that  
 26 person's homestead from Bryan County School District ad valorem taxes for educational  
 27 purposes in an amount equal to the amount by which the current year assessed value of

1 that homestead exceeds the adjusted base year assessed value of the homestead. This  
2 exemption shall not apply to taxes assessed on improvements to the homestead or  
3 additional land that is added to the homestead after January 1 of the base year. If any real  
4 property is removed from the homestead, the base year assessed value shall be adjusted  
5 to reflect such removal and the exemption shall be recalculated accordingly. The value  
6 of that property in excess of such exempted amount shall remain subject to taxation.

7 (2) The unremarried surviving spouse of the deceased spouse who has been granted the  
8 exemption provided for in paragraph (1) of this subsection shall continue to receive the  
9 exemption provided under paragraph (1) of this subsection so long as that unremarried  
10 surviving spouse continues to occupy the home as a residence and homestead.

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

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

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

31 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
32 beginning on or after January 1, 2007.

