

Senate Bill 358

By: Senator Grant of the 25th

**AS PASSED**

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from Baldwin 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 65 years of age or over; 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 Baldwin 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 in which the exemption under this Act is first  
15 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 65 years of age or over on or before January  
21 1 of the year in which application for the exemption under this Act is made.

22 (b) Each resident of Baldwin County who is a senior citizen is granted an exemption on that  
23 person's homestead from Baldwin County ad valorem taxes for county purposes in an  
24 amount equal to the amount by which the current year assessed value of that homestead  
25 exceeds the base year assessed value of the homestead. This exemption shall not apply to  
26 taxes assessed on improvements to the homestead or additional land that is added to the

1 homestead after January 1 of the base year. If any real property is added to or removed from  
2 the homestead, the base year assessed value shall be adjusted to reflect such addition or  
3 removal and the exemption shall be recalculated accordingly. The value of that property in  
4 excess of such exempted amount shall remain subject to taxation.

5 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
6 section unless the person or person's agent files an application with the tax commissioner of  
7 Baldwin County giving the person's age and such additional information relative to receiving  
8 such exemption as will enable the tax commissioner to make a determination regarding the  
9 initial and continuing eligibility of such owner for such exemption. The tax commissioner  
10 of Baldwin County shall provide application forms for this purpose.

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

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

24 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
25 beginning on or after January 1, 2006.

26

## **SECTION 2.**

27 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
28 superintendent of Baldwin County shall call and conduct an election as provided in this  
29 section for the purpose of submitting this Act to the electors of Baldwin County for approval  
30 or rejection. The election superintendent shall conduct that election on a practicable date in  
31 2005 authorized under Code Section 21-2-540 of the O.C.G.A.; provided, however, that if  
32 the conducting of the election under this Act on earlier authorized dates is impracticable, then  
33 the election superintendent shall conduct the election under this Act on the Tuesday after the  
34 first Monday in November, 2005. The election superintendent shall issue the call and  
35 conduct such election as provided by general law. The superintendent shall cause the date  
36 and purpose of the election to be published once a week for two weeks immediately

1 preceding the date thereof in the official organ of Baldwin County. The ballot shall have  
 2 written or printed thereon the words:

3 " YES Shall the Act be approved which provides a homestead exemption from  
 4 Baldwin County ad valorem taxes for county purposes in an amount equal  
 5  NO to the amount by which the current year assessed value of a homestead  
 6 exceeds the base year assessed value of such homestead for residents of that  
 7 county who are 65 years of age or over?"

8 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 9 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 10 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
 11 effect on January 1, 2006. If the Act is not so approved or if the election is not conducted  
 12 as provided in this section, Section 1 of this Act shall not become effective and this Act shall  
 13 be automatically repealed on the first day of January immediately following that election  
 14 date. The expense of such election shall be borne by Baldwin County. It shall be the  
 15 election superintendent's duty to certify the result thereof to the Secretary of State.

16 **SECTION 3.**

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

19 **SECTION 4.**

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