

Senate Bill 496

By: Senator Chapman of the 3rd

AS PASSED SENATE

**A BILL TO BE ENTITLED
AN ACT**

1 To provide for a homestead exemption from Camden County ad valorem taxes for county
2 purposes in an amount equal to the amount by which the current year assessed value of that
3 homestead exceeds the base year assessed value of that homestead; to provide for definitions;
4 to specify the terms and conditions of the exemption and the procedures relating thereto; to
5 allow such exemption to continue to be received by a child or unremarried surviving spouse
6 of a deceased individual; to provide for applicability; to provide for a referendum, effective
7 dates, and automatic repeal; to repeal conflicting laws; 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 Camden 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 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 (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 (b)(1) Each resident of Camden County is granted an exemption on that person's
21 homestead from all Camden County ad valorem taxes for county purposes in an amount
22 equal to the amount by which the current year assessed value of that homestead exceeds
23 the base year assessed value of that homestead. This exemption shall not apply to taxes
24 assessed on improvements to the homestead or additional land that is added to the
25 homestead after January 1 of the base year. If any real property is added or removed
26 from the homestead, the base year assessed value shall be adjusted to reflect such

1 addition or removal and the exemption shall be recalculated accordingly. The value of
2 that property in excess of such exempted amount shall remain subject to taxation.

3 (2) The child or unremarried surviving spouse of the deceased individual who has been
4 granted the exemption provided for in paragraph (1) of this subsection shall continue to
5 receive the exemption provided under paragraph (1) of this subsection, so long as that
6 child or unremarried surviving spouse occupies the home as a residence and homestead.

7 (c) Any person who, as of December 31, 2006, has applied for and is eligible to receive
8 \$2,000.00 state-wide homestead exemption granted under Code Section 48-5-44 of the
9 O.C.G.A., as amended, shall be eligible automatically for the exemption granted by this
10 Act without applying therefor. Otherwise, a person shall not receive the homestead
11 exemption granted by subsection (b) of this section unless the person or person's agent files
12 an application with the tax commissioner of Camden County giving such information
13 relative to receiving such exemption as will enable the tax commissioner to make a
14 determination as to whether such owner is entitled to such exemption. The tax
15 commissioner of Camden County shall provide application forms for this purpose.

16 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1
17 of the O.C.G.A. The exemption shall be automatically renewed from year to year as long
18 as the owner occupies the home as a residence and 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 or the designee
23 thereof in the event that person for any reason becomes ineligible for that exemption.

24 (e) The exemption granted by this Act shall not apply to or affect state ad valorem taxes,
25 county school district ad valorem taxes for educational purposes, or municipal ad valorem
26 taxes for municipal purposes. The homestead exemption granted by subsection (b) of this
27 section shall be in addition to and not in lieu of any other homestead exemption applicable
28 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, 2007.

31 SECTION 2.

32 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
33 superintendent of Camden County shall call and conduct an election as provided in this
34 section for the purpose of submitting this Act to the electors of Camden County for approval
35 or rejection. The election superintendent shall conduct that election on the date of the
36 November, 2006, state-wide general election and shall issue the call and conduct that election

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

5 " YES Shall the Act be approved which provides a homestead exemption from
 6 Camden County ad valorem taxes for county purposes in an amount equal
 7 NO to the amount by which the assessed value of that homestead for the current
 8 year exceeds the base year assessed value of that homestead and which
 9 allows a child or unremarried surviving spouse of a deceased individual to
 10 continue to receive such exemption?"

11 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 12 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 13 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 14 effect on January 1, 2007. If the Act is not so approved or if the election is not conducted
 15 as provided in this section, Section 1 of this Act shall not become effective and this Act shall
 16 be automatically repealed on the first day of January immediately following that election
 17 date. The expense of such election shall be borne by Camden County. It shall be the election
 18 superintendent's duty to certify the result thereof to the Secretary of State.

19 **SECTION 3.**

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

22 **SECTION 4.**

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