

House Bill 595 (AS PASSED HOUSE AND SENATE)

By: Representatives Millar of the 79<sup>th</sup>, Jacobs of the 80<sup>th</sup>, Drenner of the 86<sup>th</sup>, Chambers of the 81<sup>st</sup>, Henson of the 87<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from certain DeKalb County ad valorem taxes for  
2 county purposes in an amount equal to the amount by which the current year assessed value  
3 of a homestead exceeds the base year assessed value of such homestead; to provide for  
4 definitions; to specify the terms and conditions of the exemption and the procedures relating  
5 thereto; to provide for applicability; to provide for a referendum, effective dates, and  
6 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 county purposes" means all ad valorem taxes for county  
11 purposes levied by, for, or on behalf of DeKalb County, including but not limited to, any  
12 ad valorem taxes to pay interest on and to retire county bonded indebtedness.

13 (2) "Base year" means the taxable year immediately preceding the taxable year in which  
14 the exemption under this Act is first granted to the most recent owner of such homestead.

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

19 (b) Each resident of DeKalb County is granted an exemption on that person's homestead  
20 from DeKalb County ad valorem taxes for county purposes in an amount equal to the amount  
21 by which the current year assessed value of that homestead exceeds the base year assessed  
22 value of the homestead. This exemption shall not apply to taxes assessed on improvements  
23 to the homestead or additional land that is added to the homestead after January 1 of the base  
24 year. If any real property is removed from the homestead, the base year assessed value shall  
25 be adjusted to reflect such removal and the exemption shall be recalculated accordingly. The  
26 value of that property in excess of such exempted amount shall remain subject to taxation.

1 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
2 section unless the person or person's agent files an application with the tax commissioner of  
3 DeKalb County giving such information relative to receiving such exemption as will enable  
4 the tax commissioner to make a determination as to whether such owner is entitled to such  
5 exemption. The tax commissioner of DeKalb County shall provide application forms for this  
6 purpose.

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

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

20 (f) The exemption granted by subsection (b) of this section shall apply only to taxable years  
21 2007 through 2011. Unless renewed or extended by subsequent Act of the General  
22 Assembly, the exemption granted by subsection (b) of this section shall not apply to taxable  
23 year 2012 or any subsequent taxable year.

## 24 **SECTION 2.**

25 Unless otherwise prohibited by the federal Voting Rights Act of 1965, as amended, the  
26 election superintendent of DeKalb County shall call and conduct an election on the Tuesday  
27 after the first Monday in November, 2006, as provided in this section for the purpose of  
28 submitting this Act to the electors of DeKalb County for approval or rejection; provided  
29 however, that if a county-wide referendum for DeKalb County is held prior to the Tuesday  
30 after the first Monday in November, 2006, the election superintendent of DeKalb County  
31 shall call and conduct an election on the same date as such county-wide referendum for the  
32 purpose of submitting this Act to the electors of DeKalb County for approval or rejection.  
33 The election superintendent shall issue the call and conduct such election as provided by  
34 general law. The superintendent shall cause the date and purpose of the election to be  
35 published once a week for two weeks immediately preceding the date thereof in the official  
36 organ of DeKalb County. The ballot shall have written or printed thereon the words:

