

House Bill 727 (AS PASSED HOUSE AND SENATE)

By: Representative Jenkins of the 8<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from Towns 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 for  
4 definitions; to specify the terms and conditions of the exemption and the procedures relating  
5 thereto; to allow such exemption to continue to be received by an unremarried surviving  
6 spouse or the child, children, grandchild, or grandchildren of the deceased spouse; to provide  
7 for applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal  
8 conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 style="text-align:center">**SECTION 1.**

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

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

15 (2) "Base year" means the taxable year immediately preceding the taxable year in which  
16 the exemption under this Act is first granted to the most recent owner of such homestead;  
17 provided, however, that in the event a reassessment of the homestead causes the actual  
18 assessed value of that homestead to be increased, the tax commissioner shall adjust the  
19 base year assessed value by the lesser of 3 percent or the actual percentage increase in the  
20 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.

23 (b)(1) Each resident of Towns County is granted an exemption on that person's  
24 homestead from Towns County ad valorem taxes for county purposes in an amount equal  
25 to the amount by which the current year assessed value of that homestead exceeds the  
26 adjusted base year assessed value of the homestead. This exemption shall not apply to

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

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

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

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

26 (e) The exemption granted by subsection (b) of this section shall not apply to or affect state  
27 ad valorem taxes, county or independent school district ad valorem taxes for educational  
28 purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption  
29 granted by subsection (b) of this section shall be in addition to and not in lieu of any other  
30 homestead exemption applicable to county ad valorem taxes for county 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, 2008.

## 33 SECTION 2.

34 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
35 superintendent of Towns County shall call and conduct an election as provided in this section  
36 for the purpose of submitting this Act to the electors of Towns County for approval or

1 rejection. The election superintendent shall conduct that election on the Tuesday after the  
 2 first Monday in November, 2007, and shall issue the call and conduct that election as  
 3 provided by general law. The election superintendent shall cause the date and purpose of the  
 4 election to be published once a week for two weeks immediately preceding the date thereof  
 5 in the official organ of Towns County. The ballot shall have written or printed thereon the  
 6 words:

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

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, 2008. 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 Towns 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.