

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from DeKalb 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 purchase price of such homestead; to provide for definitions; to  
4 specify the terms and conditions of the exemption and the procedures relating thereto; to  
5 provide for applicability; to repeal an Act providing for a base year assessed value homestead  
6 exemption, approved May 5, 2006 (Ga. L. 2006, p. 4636); to provide for a referendum,  
7 effective 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 DeKalb County, including, but not limited to, any  
13 ad valorem taxes to pay interest on and to retire county bonded indebtedness.

14 (2) "Base value" means the purchase price of the homestead property paid by the most  
15 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 not more  
18 than five contiguous acres of homestead property.

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 value of the  
22 homestead. This exemption shall not apply to taxes assessed on improvements to the  
23 homestead or additional land that is added to the homestead after January 1 of the base year.  
24 If any real property is removed from the homestead, the base value shall be adjusted to  
25 reflect such removal, and the exemption shall be recalculated accordingly. The value of that  
26 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 regarding the correctness of the base value and  
5 the initial and continuing eligibility of such owner for such exemption. The tax  
6 commissioner of DeKalb County shall provide application forms for this 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 to all taxable years  
21 beginning on or after January 1, 2009.

22 (g) An Act providing for a base year assessed value homestead exemption, approved  
23 May 5, 2006 (Ga. 2006, p. 4636), is repealed effective as of the last moment of December  
24 31, 2008.

## 25 **SECTION 2.**

26 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
27 superintendent of DeKalb County shall call and conduct an election as provided in this  
28 section for the purpose of submitting this Act to the electors of DeKalb County for approval  
29 or rejection. The election superintendent shall conduct that election on the date of the  
30 November, 2008, state-wide general election, and shall issue the call and conduct that  
31 election as provided by general law. The election superintendent shall cause the date and  
32 purpose of the election to be published once a week for two weeks immediately preceding  
33 the date thereof in the official organ of DeKalb County. The ballot shall have written or  
34 printed thereon the words:

