

House Bill 1001

By: Representative Carter of the 159<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from Effingham 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 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 Effingham County, including, but not limited to,  
12 any 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 provided, however, that in the event a reassessment of the homestead causes the actual  
16 assessed value of that homestead to be increased, the tax commissioner shall adjust the base  
17 year assessed value by the lesser of three percent; the percentage change in the Consumer  
18 Price Index as reported by the United States Department of Labor Bureau of Labor  
19 Statistics; or the actual percentage increase in the actual assessed value.

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

24 (b)(1) Each resident of Effingham County is granted an exemption on that person's  
25 homestead from Effingham County ad valorem taxes for county purposes in an amount  
26 equal to the amount by which the current year assessed value of that homestead exceeds

1 the adjusted base year assessed value of the homestead. This exemption shall not apply to  
2 taxes assessed on improvements to the homestead or additional land that is added to the  
3 homestead after January 1 of the base year. If any real property is removed from the  
4 homestead, the base year assessed value shall be adjusted to reflect such removal and the  
5 exemption shall be recalculated accordingly. The value of that property in excess of such  
6 exempted amount shall remain subject to taxation.

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

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

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

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

30 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
31 beginning on or after January 1, 2009.

## 32 SECTION 2.

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

1 the November, 2008, state-wide general election and shall issue the call and conduct that  
 2 election as provided by general law. The election superintendent shall cause the date and  
 3 purpose of the election to be published once a week for two weeks immediately preceding  
 4 the date thereof in the official organ of Effingham County. The ballot shall have written or  
 5 printed thereon the words:

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

10 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 11 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 12 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
 13 effect on January 1, 2009. If the Act is not so approved or if the election is not conducted  
 14 as provided in this section, Section 1 of this Act shall not become effective and this Act shall  
 15 be automatically repealed on the first day of January immediately following that election  
 16 date. The expense of such election shall be borne by Effingham County. It shall be the  
 17 election superintendent's duty to certify the result thereof to the Secretary of State.

18 **SECTION 3.**

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

21 **SECTION 4.**

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