

House Bill 934 (AS PASSED HOUSE AND SENATE)

By: Representative Jenkins of the 8th

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 by more than
4 3 percent; to provide for definitions; to specify the terms and conditions of the exemption and
5 the procedures relating thereto; to allow such exemption to continue to be received by an
6 unremarried surviving spouse or the child, children, grandchild, or grandchildren of the
7 deceased spouse; to provide for applicability; to provide for a referendum, effective dates,
8 and automatic repeal; to repeal 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 the tax commissioner shall adjust annually the base year assessed
18 value by the lesser of 3 percent or the actual percentage increase in the actual assessed
19 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 not more
22 than five contiguous acres of homestead property.

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 by more than 3 percent. This

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

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

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

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

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

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

