

House Bill 1167 (AS PASSED HOUSE AND SENATE)

By: Representatives Williams of the 165<sup>th</sup>, Barnard of the 166<sup>th</sup>, and Stephens of the 164<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act providing for a homestead exemption from Liberty County School District  
2 ad valorem taxes for educational purposes, approved May 17, 2004 (Ga. L. 2004, p. 3821),  
3 so as to provide for certain restrictions to changing a property's base year assessment; to  
4 provide that such exemption may transfer to a surviving spouse; to provide for a referendum,  
5 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 An Act providing for a homestead exemption from Liberty County School District ad  
9 valorem taxes for educational purposes, approved May 17, 2004 (Ga. L. 2004, p. 3821), is  
10 amended by revising subsections (b) and (d) as follows:

11 "(b) Each resident of Liberty County is granted an exemption on that person's homestead  
12 from Liberty County School District ad valorem taxes for educational purposes in an amount  
13 equal to the amount by which the current year assessed value of that homestead exceeds the  
14 adjusted base year assessed value of the homestead. This exemption shall not apply to taxes  
15 assessed on improvements to the homestead or additional land that is added to the homestead  
16 after January 1 of the base year. If any real property is removed from the homestead, the  
17 base year assessed value shall be adjusted to reflect such removal and the exemption shall  
18 be recalculated accordingly. The value of that property in excess of such exempted amount  
19 shall remain subject to taxation. Upon the county completing a valid assessment of a  
20 property to determine such property's base year assessment, the county shall have six months  
21 to make any necessary adjustment to the original base year assessment. After six months any  
22 other assessment conducted to adjust the property's base year assessment shall not be valid."

23 "(d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
24 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
25 so long as the owner occupies the residence as a homestead. After a person has filed the  
26 proper application as provided in subsection (c) of this section, it shall not be necessary to

1 make application thereafter for any year and the exemption shall continue to be allowed to  
 2 such person. It shall be the duty of any person granted the homestead exemption under  
 3 subsection (b) of this section to notify the tax commissioner of the county in the event that  
 4 person for any reason becomes ineligible for that exemption. If the person claiming the  
 5 exemption is married, the exemption shall automatically transfer to the surviving spouse of  
 6 the person claiming the exemption; provided, however, that the surviving spouse continues  
 7 to live in the homestead for which the exemption was claimed."

8 **SECTION 2.**

9 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
 10 superintendent of Liberty County shall call and conduct an election as provided in this  
 11 section for the purpose of submitting this Act to the electors of Liberty County for approval  
 12 or rejection. The election superintendent shall conduct that election on the date of the  
 13 November, 2008, state-wide general election, and shall issue the call and conduct that  
 14 election as provided by general law. The election superintendent shall cause the date and  
 15 purpose of the election to be published once a week for two weeks immediately preceding  
 16 the date thereof in the official organ of Liberty County. The ballot shall have written or  
 17 printed thereon the words:

18 " YES Shall the Act be approved which provides that a homestead exemption from  
 19 Liberty County School District ad valorem taxes for educational purposes  
 20  NO may be transferred to the surviving spouse upon the death of the person  
 21 claiming exemption and provides the county a six-month period subsequent  
 22 to a property's original base year assessment to adjust such assessment for  
 23 any purpose?"

24 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons  
 25 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
 26 cast on such question are for approval of the Act, Section 1 of this Act shall become of full  
 27 force and effect on January 1, 2009. If the Act is not so approved or if the election is not  
 28 conducted as provided in this section, Section 1 of this Act shall not become effective and  
 29 this Act shall be automatically repealed on the first day of January immediately following  
 30 that election date. The expense of such election shall be borne by Liberty County. It shall  
 31 be the election superintendent's duty to certify the result thereof to the Secretary of State.

32 **SECTION 3.**

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

1 **SECTION 4.**

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