

House Bill 1001 (COMMITTEE SUBSTITUTE)

By: Representative Carter of the 159th

A BILL TO BE ENTITLED
AN ACT

1 To provide a short title; to provide for a homestead exemption from Effingham County ad
2 valorem taxes for county purposes in an amount equal to the amount by which the current
3 year assessed value of a homestead exceeds the adjusted base year assessed value of such
4 homestead; to provide for definitions; to specify the terms and conditions of the exemption
5 and the procedures relating thereto; to provide for applicability; to provide for a referendum,
6 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

7 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

8 **SECTION 1.**

9 This Act shall be known and may be cited as the "Effingham County Carter-Burns Act."

10 **SECTION 2.**

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 Effingham County, including, but not limited to,
14 any ad valorem taxes to pay interest on and to retire county bonded indebtedness.

15 (2) "Base year" means:

16 (A) For those persons who are receiving a homestead exemption on January 1, 2009,
17 the 2008 taxable year; or

18 (B) For those persons applying for a homestead exemption on and after January 1,
19 2009, the taxable year immediately preceding the taxable year in which the exemption
20 under this Act is first granted to the most recent owner of such homestead;

21 provided, however, that in the event a reassessment of the homestead causes the actual
22 assessed value of that homestead to be increased, the tax commissioner shall adjust the
23 base year assessed value by the lesser of three percent; the percentage change in the
24 Consumer Price Index as reported by the United States Department of Labor Bureau of
25 Labor Statistics; or the actual percentage increase in the actual assessed value.

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

5 (b)(1) Each resident of Effingham County is granted an exemption on that person's
6 homestead from Effingham County ad valorem taxes for county purposes in an amount
7 equal to the amount by which the current year assessed value of that homestead exceeds
8 the adjusted base year assessed value of the homestead. This exemption shall not apply
9 to taxes assessed on improvements to the homestead or additional land that is added to
10 the homestead after January 1 of the base year. If any real property is removed from the
11 homestead, the base year assessed value shall be adjusted to reflect such removal and the
12 exemption shall be recalculated accordingly. The value of that property in excess of such
13 exempted amount shall remain subject to taxation.

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

18 (c) Those persons receiving homestead exemptions on January 1, 2009, shall automatically
19 receive the homestead exemption granted by subsection (b) of this section. For a person who
20 is not receiving a homestead exemption on January 1, 2009, such person shall not receive the
21 homestead exemption granted by subsection (b) of this section unless the person or person's
22 agent files an application with the tax commissioner of Effingham County giving such
23 information relative to receiving such exemption as will enable the tax commissioner to
24 make a determination regarding the initial and continuing eligibility of such owner for such
25 exemption. The tax commissioner of Effingham County shall provide application forms for
26 this purpose.

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

35 (e) The exemption granted by subsection (b) of this section shall not apply to or affect state
36 ad valorem taxes, county or independent school district ad valorem taxes for educational
37 purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption

1 granted by subsection (b) of this section shall be in addition to and not in lieu of any other
 2 homestead exemption applicable to county ad valorem taxes for county purposes.
 3 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
 4 beginning on or after January 1, 2009.

5 **SECTION 3.**

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

15 "() YES Shall the Act entitled the "Effingham County Carter-Burns Act" be
 16 approved which provides a homestead exemption from Effingham County
 17 () NO ad valorem taxes for county purposes in an amount equal to the amount by
 18 which the current year assessed value of a homestead exceeds the adjusted
 19 base year assessed value of such homestead?"

20 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 21 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 22 such question are for approval of the Act, Section 2 of this Act shall become of full force and
 23 effect on January 1, 2009. If the Act is not so approved or if the election is not conducted
 24 as provided in this section, Section 2 of this Act shall not become effective and this Act shall
 25 be automatically repealed on the first day of January immediately following that election
 26 date. The expense of such election shall be borne by Effingham County. It shall be the
 27 election superintendent's duty to certify the result thereof to the Secretary of State.

28 **SECTION 4.**

29 Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon
 30 its approval by the Governor or upon its becoming law without such approval.

31 **SECTION 5.**

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