

The Senate State and Local Governmental Operations Committee offered the following substitute to HB 998:

A BILL TO BE ENTITLED
AN ACT

1 To provide a short title; to provide for a homestead exemption from City of Rincon ad
2 valorem taxes for municipal 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 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 This Act shall be known and may be cited as the "City of Rincon Carter-Burns Act."

10 **SECTION 2.**

11 (a) As used in this Act, the term:

12 (1) "Ad valorem taxes for municipal purposes" means all municipal ad valorem taxes for
13 municipal purposes levied by, for, or on behalf of the City of Rincon, including, but not
14 limited to, ad valorem taxes to pay interest on and to retire municipal bonded indebtedness.

15 (2) "Base year" means:

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

18 (B) For those persons applying for a homestead exemption on and after January 1, 2009,
19 the taxable year immediately preceding the taxable year in which the exemption under
20 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 governing authority of the City of
23 Rincon, or the designee thereof, shall adjust the base year assessed value by the lesser of
24 three percent; the percentage change in the Consumer Price Index as reported by the United

1 States Department of Labor Bureau of Labor Statistics; or the actual percentage increase
2 in the actual assessed value.

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

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

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

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

30 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
31 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
32 as long as the owner occupies the residence as a homestead. After a person has filed the
33 proper application as provided in subsection (c) of this section, it shall not be necessary to
34 make application thereafter for any year and the exemption shall continue to be allowed to
35 such person. It shall be the duty of any person granted the homestead exemption under
36 subsection (b) of this section to notify the governing authority of the City of Rincon, or the

1 designee thereof, in the event that person for any reason becomes ineligible for that
2 exemption.

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

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

10 **SECTION 3.**

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

20 "() YES Shall the Act entitled the "City of Rincon Carter-Burns Act" be approved
21 which provides a homestead exemption from City of Rincon ad valorem
22 () NO taxes for municipal purposes in an amount equal to the amount by which the
23 current year assessed value of a homestead exceeds the adjusted base year
24 assessed value of such homestead?"

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

SECTION 4.

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

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SECTION 5.

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