

House Bill 178

By: Representatives Keen of the 179<sup>th</sup>, Lane of the 167<sup>th</sup>, and Hill of the 180<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act providing for a homestead exemption from Glynn County ad valorem taxes  
2 for county purposes in an amount equal to the amount by which the current year assessed  
3 value of a homestead exceeds the base year assessed value of such homestead approved  
4 May 1, 2000 (Ga. L. 2000, p. 4612), as amended, so as to provide for circumstances when  
5 such exemption may continue to be received if the homestead is destroyed but repaired or  
6 rebuilt in similar size and value within two years; to provide for a referendum, effective  
7 dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 An Act providing for a homestead exemption from Glynn County ad valorem taxes for  
11 county purposes in an amount equal to the amount by which the current year assessed value  
12 of a homestead exceeds the base year assessed value of such homestead approved May 1,  
13 2000 (Ga. L. 2000, p. 4612), as amended, is amended by revising subsection (b) of Section 1  
14 as follows:

15 "(b) Each resident of Glynn County is granted an exemption on that person's homestead  
16 from Glynn County ad valorem taxes for county purposes in an amount equal to the amount  
17 by which the current year assessed value of that homestead exceeds the base year assessed  
18 value of the homestead. This exemption shall not apply to taxes assessed on improvements  
19 to the homestead or additional land that is added to the homestead after January 1 of the  
20 base year. If any real property is removed from the homestead, the base year assessed  
21 value shall be adjusted to reflect such removal, and the exemption shall be recalculated  
22 accordingly. The value of that property in excess of such exempted amount shall remain  
23 subject to taxation. In the event the homestead is partially or completely destroyed by a  
24 natural disaster or by criminal act of a person other than the owner or member of the  
25 owner's family, the owner shall continue to receive the exemption provided for under this  
26 subsection calculated according to the existing base year assessed value without the need

27 of establishing a new base year assessed value as long as the structure is repaired or rebuilt  
 28 in such a manner as to be, in the determination of the board of tax assessors, of similar size  
 29 and value as the initial structure within two years of the date the home was partially or  
 30 completely destroyed in such disaster."

31 **SECTION 2.**

32 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
 33 superintendent of Glynn County shall call and conduct an election as provided in this section  
 34 for the purpose of submitting this Act to the electors of Glynn County for approval or  
 35 rejection. The election superintendent shall conduct that election on the date of the 2010  
 36 statewide general primary and shall issue the call and conduct such election as provided by  
 37 general law. The election superintendent shall cause the date and purpose of the election to  
 38 be published once a week for two weeks immediately preceding the date thereof in the  
 39 official organ of Glynn County. The ballot shall have written or printed thereon the words:

40 "( ) YES Shall the Act be approved which provides that the homestead exemption  
 41 from Glynn County ad valorem taxes for county purposes in an amount  
 42 ( ) NO equal to the amount by which the current year assessed value of a  
 43 homestead exceeds the base year assessed value of such homestead may  
 44 continue to be received if the homestead is destroyed but repaired or rebuilt  
 45 in similar size and value within two years?"

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

54 **SECTION 3.**

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

57 **SECTION 4.**

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