

House Bill 753

By: Representative Maddox of the 127th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from Pike 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 base year assessed value of such homestead; to provide for
4 definitions; to specify the terms and conditions of the exemption and the procedures relating
5 thereto; to provide for applicability; 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 (a) As used in this Act, the term:

10 (1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county
11 purposes levied by, for, or on behalf of Pike County, including, but not limited to, any ad
12 valorem taxes to pay interest on and to retire county bonded indebtedness.

13 (2) "Base year" means:

14 (A) For taxpayers who apply on or after January 1, 2010, and before January 1, 2011,
15 the assessed value of the homestead for taxable year 2007; and

16 (B) For taxpayers who apply on or after January 1, 2011, the taxable year immediately
17 preceding the taxable year in which the exemption under subsection (b) of this section
18 is first granted to the most recent owner of such homestead.

19 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
20 the O.C.G.A., as amended.

21 (b) Each resident of Pike County is granted an exemption on that person's homestead from
22 Pike County ad valorem taxes for county purposes in an amount equal to the amount by
23 which the current year assessed value of that homestead exceeds the base year assessed value
24 of that homestead. This exemption shall not apply to taxes assessed on improvements to
25 such homestead or additional land that is added to such homestead after January 1 of the base
26 year. If any real property is removed from such homestead, the base year assessed value

27 shall be adjusted to reflect such removal, and the exemption shall be recalculated
28 accordingly. The value of that property in excess of such exempted amount shall remain
29 subject to taxation.

30 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
31 section unless such person or person's agent files an application with the tax commissioner
32 of Pike County, giving such information relative to receiving such exemption as will enable
33 the tax commissioner of Pike County to make a determination regarding the initial and
34 continuing eligibility of such person for such exemption. The tax commissioner of Pike
35 County shall provide application forms for this purpose.

36 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
37 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
38 so long as the person granted the homestead exemption under subsection (b) of this section
39 occupies the residence as a homestead. After a person has filed the proper application as
40 provided in subsection (c) of this section, it shall not be necessary to make application
41 thereafter for any year, and the exemption shall continue to be allowed to such person. It
42 shall be the duty of any person granted the homestead exemption under subsection (b) of this
43 section to notify the tax commissioner of Pike County in the event that person for any reason
44 becomes ineligible for such exemption.

45 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
46 state ad valorem taxes, county or independent school district ad valorem taxes for educational
47 purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption
48 granted by subsection (b) of this section shall be in addition to and not in lieu of any other
49 homestead exemption applicable to Pike County ad valorem taxes for county purposes.

50 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
51 beginning on or after January 1, 2010.

52 **SECTION 2.**

53 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
54 superintendent of Pike County shall call and conduct an election as provided in this section
55 for the purpose of submitting this Act to the electors of Pike County for approval or rejection.
56 The election superintendent shall conduct that election on the third Tuesday in June, 2009,
57 and shall issue the call and conduct that election as provided by general law. The election
58 superintendent shall cause the date and purpose of the election to be published once a week
59 for two weeks immediately preceding the date thereof in the official organ of Pike County.
60 The ballot shall have written or printed thereon the words:

