Senate Bill 266

By: Senator Chapman of the 3rd

A BILL TO BE ENTITLED

AN ACT

1 To provide for a homestead exemption from City of Kingsland ad valorem taxes for

2 municipal 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; 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 municipal purposes" means all ad valorem taxes for municipal

11 purposes levied by, for, or on behalf of the City of Kingsland, including, but not limited

12 to, ad valorem taxes to pay interest on and to retire municipal bonded indebtedness.

13 (2) "Base year" means:

14 (A) Except as otherwise provided in subparagraph (B) of this paragraph, the taxable

15 year immediately preceding the taxable year in which the exemption under this Act is

16 first granted to the most recent owner of such homestead; or

17 (B) With respect to any person who applies for and is granted the homestead

18 exemption under this Act for the 2010 tax year, the base year assessed value of the

19 homestead shall be the 2006 assessed value of the homestead.

20 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of

21 the O.C.G.A., as amended, with the additional qualification that it shall include only the

22 primary residence and not more than five contiguous acres of land immediately

23 surrounding such residence.

24 (b)(1) Each resident of the City of Kingsland is granted an exemption on that person's

25 homestead from City of Kingsland ad valorem taxes for municipal purposes in an amount

26 equal to the amount by which the current year assessed value of that homestead exceeds

27   the base year assessed value of that homestead. This exemption shall not apply to taxes

28   assessed on improvements to the homestead or additional land that is added to the

29   homestead after January 1 of the base year. If any real property is added to or removed

30   from the homestead, the base year assessed value shall be adjusted to reflect such

31   addition or removal and the exemption shall be recalculated accordingly. The value of

32   that property in excess of such exempted amount shall remain subject to taxation. In the

33   event the homestead is partially or completely destroyed by a natural disaster or by

34   criminal act of a person other than the owner or member of the owner's family, the owner

35   shall continue to receive the exemption provided for under this paragraph calculated

36   according to the existing base year assessed value without the need of establishing a new

37   base year assessed value as long as the structure is repaired or rebuilt in such a manner

38   as to be, in the determination of the board of tax assessors, of similar size and value as

39   the initial structure within two years of the date the home was partially or completely

40   destroyed in such disaster.

41   (2) The child or unremarried surviving spouse of the deceased individual who has been

42   granted the exemption provided for in paragraph (1) of this subsection shall continue to

43   receive the exemption provided under paragraph (1) of this subsection, so long as that

44   child or unremarried surviving spouse occupies the home as a residence and homestead.

45 (c) Any person who, as of December 31, 2009, has applied for and is eligible to receive

46 $2,000.00 state-wide homestead exemption granted under Code Section 48-5-44 of the

47 O.C.G.A., as amended, shall be eligible automatically for the exemption granted by this Act

48 without applying therefor. Otherwise, a person shall not receive the homestead exemption

49 granted by subsection (b) of this section unless the person or person's agent files an

50 application with the governing authority of the City of Kingsland, or the designee thereof,

51 giving such information relative to receiving such exemption as will enable the governing

52 authority of the City of Kingsland, or the designee thereof, to make a determination regarding

53 the initial and continuing eligibility of such owner for such exemption. The governing

54 authority of the City of Kingsland, or the designee thereof, shall provide application forms

55 for this purpose.

56 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of

57 the O.C.G.A. The exemption shall be automatically renewed from year to year as long as the

58 owner occupies the home as a residence and homestead. After a person has filed the proper

59 application as provided in subsection (c) of this section, it shall not be necessary to make

60 application thereafter for any year and the exemption shall continue to be allowed to such

61 person. It shall be the duty of any person granted the homestead exemption under

62 subsection (b) of this section to notify the governing authority of the City of Kingsland, or

63   the designee thereof, in the event that person for any reason becomes ineligible for that

64   exemption.

65   (e) The exemption granted by subsection (b) of this section shall not apply to or affect state

66   ad valorem taxes, county ad valorem taxes for county purposes, or county or independent

67   school district ad valorem taxes for educational purposes. The homestead exemption granted

68   by subsection (b) of this section shall be in addition to and not in lieu of any other homestead

69   exemption applicable to municipal ad valorem taxes for municipal purposes.

70   (f) The exemption granted by subsection (b) of this section shall apply to all taxable years

71   beginning on or after January 1, 2010.

72   **SECTION 2.**

73   Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal

74   election superintendent of the City of Kingsland shall call and conduct an election as

75   provided in this section for the purpose of submitting this Act to the electors of the City of

76   Kingsland for approval or rejection. The municipal election superintendent shall conduct

77   that election on the Tuesday after the first Monday in November, 2009, and shall issue the

78   call and conduct that election as provided by general law. The municipal superintendent

79   shall cause the date and purpose of the election to be published once a week for two weeks

80   immediately preceding the date thereof in the official organ of Camden County. The ballot

81   shall have written or printed thereon the words:

82   "( ) YES   Shall the Act be approved which provides a homestead exemption from City

83   of Kingsland ad valorem taxes for municipal purposes in an amount equal

84   ( ) NO   to the amount by which the current year assessed value of a homestead

85   exceeds the base year assessed value of such homestead?"

86   All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring

87   to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on

88   such question are for approval of the Act, Section 1 of this Act shall become of full force and

89   effect on January 1, 2010. If the Act is not so approved or if the election is not conducted

90   as provided in this section, Section 1 of this Act shall not become effective and this Act shall

91   be automatically repealed on the first day of January immediately following that election

92   date. The expense of such election shall be borne by the City of Kingsland. It shall be the

93   municipal election superintendent's duty to certify the result thereof to the Secretary of State.

94   **SECTION 3.**

95   Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon

96   its approval by the Governor or upon its becoming law without such approval.

97   **SECTION 4.**

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