

Senate Bill 270

By: Senator Chapman of the 3rd

AS PASSED SENATE

**A BILL TO BE ENTITLED
AN ACT**

To provide for a homestead exemption from Brantley County ad valorem taxes for county purposes in an amount equal to the amount by which the current year assessed value of that homestead exceeds the base year assessed value of that homestead; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to allow such exemption to continue to be received by a child or unremarried surviving spouse of a deceased individual; to provide for applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

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

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

(2) "Base year" means the taxable year immediately preceding the taxable year in which the exemption under this Act is first granted to the most recent owner of such homestead.

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

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

addition or removal and the exemption shall be recalculated accordingly. The value of that property in excess of such exempted amount shall remain subject to taxation. In the event the homestead is partially or completely destroyed by a natural disaster or by criminal act of a person other than the owner or member of the owner's family, the owner shall continue to receive the exemption provided for under this subsection calculated according to the existing base year assessed value without the need of establishing a new base year assessed value so long as the structure is repaired or rebuilt in such a manner as to be, in the determination of the board of tax assessors, of similar size and value as the initial structure within two years of the date the home was partially or completely destroyed in such disaster.

(2) The child or unremarried surviving spouse of the deceased individual who has been granted the exemption provided for in paragraph (1) of this subsection shall continue to receive the exemption provided under paragraph (1) of this subsection, so long as that child or unremarried surviving spouse occupies the home as a residence and homestead.

(c) Any person who, as of December 31, 2010, or if this Act is approved at an election in November, 2009, as of December 31, 2009, has applied for and is eligible to receive the \$2,000.00 state-wide homestead exemption granted under Code Section 48-5-44 of the O.C.G.A., as amended, shall be eligible automatically for the exemption granted by this Act without applying therefor. Otherwise, a person shall not receive the homestead exemption granted by subsection (b) of this section unless the person or person's agent files an application with the tax commissioner of Brantley County giving such information relative to receiving such exemption as will enable the tax commissioner to make a determination as to whether such owner is entitled to such exemption. The tax commissioner of Brantley County shall provide application forms for this purpose.

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

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

(f) The exemption granted by subsection (b) of this section shall apply to all taxable years beginning on or after January 1, 2011, or if this Act is approved at an election in November, 2009, all taxable years beginning on or after January 1, 2010.

SECTION 2.

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of Brantley County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of Brantley County for approval or rejection. The election superintendent shall conduct that election on the date of the November, 2010, general election unless there is an election scheduled for other purposes on the Tuesday after the first Monday in November, 2009, in which case the election shall be conducted on that date, and the election superintendent shall issue the call and conduct that election as provided by general law. The election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Brantley County. The ballot shall have written or printed thereon the words:

"() YES Shall the Act be approved which provides a homestead exemption from Brantley County ad valorem taxes for county purposes in an amount equal () NO to the amount by which the assessed value of that homestead for the current year exceeds the base year assessed value of that homestead and which allows a child or unremarried surviving spouse of a deceased individual to continue to receive such exemption?"

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2011, or if this Act is approved at an election in November, 2009, on January 1, 2010. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by Brantley County. It shall be the election superintendent's duty to certify the result thereof to the Secretary of State.

SECTION 3.

Except as otherwise provided in Section 2 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 4.

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