

Senate Bill 261

By: Senator Chapman of the 3rd

**AS PASSED SENATE**

**A BILL TO BE ENTITLED  
AN ACT**

1

2 To provide for a homestead exemption from City of St. Mary's ad valorem taxes for  
3 municipal purposes in an amount equal to the amount by which the current year assessed  
4 value of a homestead exceeds the base year assessed value of such homestead; to provide for  
5 definitions; to specify the terms and conditions of the exemption and the procedures relating  
6 thereto; to provide for applicability; to provide for a referendum, effective dates, and  
7 automatic repeal; to repeal conflicting laws; and for other purposes.

8

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9

**SECTION 1.**

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

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

14 (2) "Base year" means:

15 (A) Except as otherwise provided in subparagraph (B) of this paragraph, the taxable  
16 year immediately preceding the taxable year in which the exemption under this Act is  
17 first granted to the most recent owner of such homestead; or

18 (B) With respect to any person who applies for and is granted the homestead  
19 exemption under this Act for the 2010 tax year, the base year assessed value of the  
20 homestead shall be the 2006 assessed value of the homestead.

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

25 (b)(1) Each resident of the City of St. Mary's is granted an exemption on that person's  
26 homestead from City of St. Mary's ad valorem taxes for municipal purposes in an amount  
27 equal to the amount by which the current year assessed value of that homestead exceeds

28 the base year assessed value of that homestead. This exemption shall not apply to taxes  
29 assessed on improvements to the homestead or additional land that is added to the  
30 homestead after January 1 of the base year. If any real property is added to or removed  
31 from the homestead, the base year assessed value shall be adjusted to reflect such  
32 addition or removal and the exemption shall be recalculated accordingly. The value of  
33 that property in excess of such exempted amount shall remain subject to taxation. In the  
34 event the homestead is partially or completely destroyed by a natural disaster or by  
35 criminal act of a person other than the owner or member of the owner's family, the owner  
36 shall continue to receive the exemption provided for under this paragraph calculated  
37 according to the existing base year assessed value without the need of establishing a new  
38 base year assessed value as long as the structure is repaired or rebuilt in such a manner  
39 as to be, in the determination of the board of tax assessors, of similar size and value as  
40 the initial structure within two years of the date the home was partially or completely  
41 destroyed in such disaster.

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

46 (c) Any person who, as of December 31, 2009, has applied for and is eligible to receive  
47 \$2,000.00 state-wide homestead exemption granted under Code Section 48-5-44 of the  
48 O.C.G.A., as amended, shall be eligible automatically for the exemption granted by this Act  
49 without applying therefor. Otherwise, a person shall not receive the homestead exemption  
50 granted by subsection (b) of this section unless the person or person's agent files an  
51 application with the governing authority of the City of St. Mary's, or the designee thereof,  
52 giving such information relative to receiving such exemption as will enable the governing  
53 authority of the City of St. Mary's, or the designee thereof, to make a determination regarding  
54 the initial and continuing eligibility of such owner for such exemption. The governing  
55 authority of the City of St. Mary's, or the designee thereof, shall provide application forms  
56 for this purpose.

57 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
58 the O.C.G.A. The exemption shall be automatically renewed from year to year as long as the  
59 owner occupies the home as a residence and homestead. After a person has filed the proper  
60 application as provided in subsection (c) of this section, it shall not be necessary to make  
61 application thereafter for any year and the exemption shall continue to be allowed to such  
62 person. It shall be the duty of any person granted the homestead exemption under  
63 subsection (b) of this section to notify the governing authority of the City of St. Mary's, or

64 the designee thereof, in the event that person for any reason becomes ineligible for that  
65 exemption.

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

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

73 **SECTION 2.**

74 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal  
75 election superintendent of the City of St. Mary's shall call and conduct an election as  
76 provided in this section for the purpose of submitting this Act to the electors of the City of  
77 St. Mary's for approval or rejection. The municipal election superintendent shall conduct that  
78 election on the Tuesday after the first Monday in November, 2009, and shall issue the call  
79 and conduct that election as provided by general law. The municipal superintendent shall  
80 cause the date and purpose of the election to be published once a week for two weeks  
81 immediately preceding the date thereof in the official organ of Camden County. The ballot  
82 shall have written or printed thereon the words:

83 " YES Shall the Act be approved which provides a homestead exemption from City  
84 of St. Mary's ad valorem taxes for municipal purposes in an amount equal  
85  NO to the amount by which the current year assessed value of a homestead  
86 exceeds the base year assessed value of such homestead?"

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

95 **SECTION 3.**

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

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**SECTION 4.**

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