

Senate Bill 270

By: Senator Chapman of the 3rd

AS PASSED

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from Brantley County ad valorem taxes for county
2 purposes in an amount equal to the amount by which the current year assessed value of that
3 homestead exceeds the base year assessed value of that homestead; to provide for definitions;
4 to specify the terms and conditions of the exemption and the procedures relating thereto; to
5 allow such exemption to continue to be received by a child or unremarried surviving spouse
6 of a deceased individual; to provide for applicability; 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 (a) As used in this Act, the term:

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

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

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

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

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

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

41 (c) Any person who, as of December 31, 2010, or if this Act is approved at an election in
42 November, 2009, as of December 31, 2009, has applied for and is eligible to receive the
43 \$2,000.00 state-wide homestead exemption granted under Code Section 48-5-44 of the
44 O.C.G.A., as amended, shall be eligible automatically for the exemption granted by this
45 Act without applying therefor. Otherwise, a person shall not receive the homestead
46 exemption granted by subsection (b) of this section unless the person or person's agent files
47 an application with the tax commissioner of Brantley County giving such information
48 relative to receiving such exemption as will enable the tax commissioner to make a
49 determination as to whether such owner is entitled to such exemption. The tax
50 commissioner of Brantley County shall provide application forms for this purpose.

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

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

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

67 **SECTION 2.**

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

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

85 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 86 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 87 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 88 effect on January 1, 2011, or if this Act is approved at an election in November, 2009, on
 89 January 1, 2010. If the Act is not so approved or if the election is not conducted as provided
 90 in this section, Section 1 of this Act shall not become effective and this Act shall be
 91 automatically repealed on the first day of January immediately following that election date.
 92 The expense of such election shall be borne by Brantley County. It shall be the election
 93 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.