

House Bill 614

By: Representative Crawford of the 16<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from Polk County ad valorem taxes for county  
2 purposes in an amount that will increase in certain years when the current year assessed value  
3 of a homestead exceeds the preceding year's assessed value of such homestead by a certain  
4 amount under certain conditions; to provide for definitions; to specify the terms and  
5 conditions of the exemption and the procedures relating thereto; to provide for applicability;  
6 to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;  
7 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 Polk County, including, but not limited to, any  
13 ad valorem taxes to pay interest on and to retire county bonded indebtedness.

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

16 (b)(1) Each resident of Polk County is granted an exemption on that person's homestead  
17 from Polk County ad valorem taxes for county purposes as provided in this subsection.

18 (2) Beginning in tax year 2014 and for each year thereafter, if the current year assessed  
19 value exceeds 110 percent of the preceding tax year's assessed value, the exemption  
20 granted by this subsection shall be an amount equal to the difference between the current  
21 year assessed value and 110 percent of the preceding tax year's assessed value. For each  
22 year thereafter, the exemption amount shall remain the same unless the current year  
23 assessed value exceeds 110 percent of the preceding tax year's assessed value. In that  
24 event, an additional exemption shall be granted in an amount equal to the difference  
25 between the current year assessed value and 110 percent of the preceding tax year's  
26 assessed value.

27 (3) This exemption shall not apply to taxes assessed on improvements to such homestead  
28 or additional land that is added to such homestead subsequent to the determination of the  
29 preceding tax year's assessed value.

30 (4) The value of that property in excess of such exempted amount shall remain subject  
31 to taxation.

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

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

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

53 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
54 beginning on or after January 1, 2014.

55 **SECTION 2.**

56 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
57 superintendent of Polk County shall call and conduct an election as provided in this section  
58 for the purpose of submitting this Act to the electors of Polk County for approval or  
59 rejection. The election superintendent shall conduct that election on the date of the general  
60 primary election in 2012 and shall issue the call and conduct that election as provided by  
61 general law. The election superintendent shall cause the date and purpose of the election to

62 be published once a week for two weeks immediately preceding the date thereof in the  
63 official organ of Polk County. The ballot shall have written or printed thereon the words:

64 " YES Shall the Act be approved which provides a homestead exemption from  
65 Polk County ad valorem taxes for county purposes in an amount that will  
66  NO increase in certain years when the current year assessed value of a  
67 homestead exceeds the preceding year's assessed value of such homestead  
68 by a certain amount under certain conditions?"

69 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
70 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
71 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
72 effect on January 1, 2013. If the Act is not so approved or if the election is not conducted  
73 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
74 be automatically repealed on the first day of January immediately following that election  
75 date. The expense of such election shall be borne by Polk County. It shall be the election  
76 superintendent's duty to certify the result thereof to the Secretary of State.

77 **SECTION 3.**

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

80 **SECTION 4.**

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