

House Bill 893

By: Representatives Beverly of the 143rd, Epps of the 144th, Dickey of the 140th, and Randall of the 142nd

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Bibb County ad valorem taxes for county purposes
2 in the amount of \$30,000.00 of the assessed value of the homestead for residents of that
3 county who own homestead property with a fair market value of \$85,000.00 or less and
4 whose income does not exceed \$30,000.00; to provide for definitions; to specify the terms
5 and conditions of the exemption and the procedures relating thereto; to provide for
6 applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal
7 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 Bibb County, except for any ad valorem taxes to
13 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 (3) "Income" means federal adjusted gross income determined pursuant to the Internal
17 Revenue Code of 1986, as amended, for federal income tax purposes.

18 (b) Each resident of Bibb County who owns a homestead property with a fair market value
19 of \$85,000.00 or less is granted an exemption on that person's homestead from Bibb
20 County ad valorem taxes for county purposes in the amount of \$30,000.00 of the assessed
21 value of that homestead. The exemption under this subsection shall only be granted if that
22 person's income, together with the income of the spouse who also occupies and resides at
23 such homestead, does not exceed \$30,000.00 for the immediately preceding year. The
24 value of that property in excess of such exempted amount shall remain subject to taxation.

25 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
26 section unless such person or person's agent files an application with the tax commissioner

27 of Bibb County giving such person's income, and such additional information relative to
 28 receiving such exemption as will enable the tax commissioner of Bibb County to make a
 29 determination regarding the initial and continuing eligibility of such person for such
 30 exemption. The tax commissioner of Bibb County shall provide application forms for this
 31 purpose.

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

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

47 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
 48 beginning on or after January 1, 2015.

49 **SECTION 2.**

50 The election superintendent of Bibb County shall call and conduct an election as provided
 51 in this section for the purpose of submitting this Act to the electors of Bibb County for
 52 approval or rejection. The election superintendent shall conduct that election on a date
 53 provided by general law in Code Section 21-2-540 of the O.C.G.A. and shall issue the call
 54 and conduct that election as provided by general law. The election superintendent shall
 55 cause the date and purpose of the election to be published once a week for two weeks
 56 immediately preceding the date thereof in the official organ of Bibb County. The ballot shall
 57 have written or printed thereon the words:

58 "() YES Shall the Act be approved which provides a homestead exemption from
 59 Bibb County ad valorem taxes for county purposes in the amount of
 60 () NO \$30,000.00 of the assessed value of the homestead for residents of that
 61 county who own a homestead property with a fair market value of
 62 \$85,000.00 or less and whose income does not exceed \$30,000.00?"

63 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
64 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
65 such question are for approval of the Act, Section 1 of this Act shall become of full force and
66 effect on January 1, 2015. If the Act is not so approved or if the election is not conducted
67 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
68 be automatically repealed on the first day of January immediately following that election
69 date. The expense of such election shall be borne by Bibb County. It shall be the election
70 superintendent's duty to certify the result thereof to the Secretary of State.

71 **SECTION 3.**

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

74 **SECTION 4.**

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