

The Senate Committee on State and Local Governmental Affairs offered the following substitute to HB 1104:

A BILL TO BE ENTITLED  
AN ACT

1 To revise the homestead exemption for Muscogee County formerly provided for by a local  
2 constitutional amendment duly ratified at the 1982 general election (Res. Act No. 76, House  
3 Resolution No. 271, Ga. L. 1981, p. 1926), which local constitutional amendment was  
4 continued in force and effect as statutory law pursuant to Article VII, Section II, Paragraph  
5 IV of the Constitution and provides for the valuation of certain homestead property of  
6 Muscogee County for purposes of ad valorem taxation for school and consolidated  
7 city-county government purposes; to provide for certain residents a homestead exemption  
8 from the consolidated government of Columbus, Georgia, ad valorem taxes for consolidated  
9 government purposes and Muscogee County School District ad valorem taxes for educational  
10 purposes in an amount equal to the amount by which the current year assessed value of a  
11 homestead exceeds the base year assessed value of such homestead; to provide for  
12 definitions; to specify the terms and conditions of the exemptions and the procedures relating  
13 thereto; to provide for applicability; to provide for a referendum, effective dates, and  
14 automatic repeal; to provide for the effect of this Act being found unlawful or  
15 unconstitutional; to repeal conflicting laws; and for other purposes.

16 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

17 The Act providing the homestead exemption for Muscogee County by a local constitutional  
18 amendment duly ratified at the 1982 general election (Res. Act No. 76, House Resolution No.  
19 271, Ga. L. 1981, p. 1926), which local constitutional amendment was continued in force and  
20 effect as statutory law pursuant to Article VII, Section II, Paragraph IV of the Constitution  
21 and provides for the valuation of certain homestead property of Muscogee County for  
22 purposes of ad valorem taxation for school and consolidated city-county government  
23 purposes, is amended by revising the quoted language in Section 1 as follows:

24 "(a) As used in this section, the term:  
25

26 (1) 'Ad valorem taxes for consolidated government purposes' means all ad valorem taxes  
27 for consolidated government purposes levied by, for, or on behalf of the consolidated  
28 government of Columbus, Georgia, except for any ad valorem taxes to pay interest on and  
29 to retire consolidated government bonded indebtedness.

30 (2) 'Ad valorem taxes for educational purposes' means all ad valorem taxes for  
31 educational purposes levied by, for, or on behalf of the Muscogee County School District,  
32 except for any ad valorem taxes to pay interest on and to retire school district bonded  
33 indebtedness.

34 (3) 'Base year assessed value' means, with respect to homestead property that was valued  
35 pursuant to the provisions of the former local constitutional amendment found at Ga. L.  
36 1981, p. 1926, the value of the homestead as established pursuant to that former local  
37 constitutional amendment as of the January 1, 2016, assessment date, or, in the case of  
38 homestead property acquired after January 1, 2016, and on or before January 1, 2017, the  
39 purchase price of such homestead property.

40 (4) 'Homestead' means homestead as defined and qualified in Code Section 48-5-40 of  
41 the Official Code of Georgia Annotated, as amended.

42 (b)(1) Each resident of the consolidated government of Columbus, Georgia, who:

43 (A) In the 2016 tax year, owned a homestead property which was, for the 2016 tax  
44 year, valued pursuant to the provisions of the former local constitutional amendment  
45 found at Ga. L. 1981, p. 1926 and who, on January 1, 2017, is the owner of record of  
46 that same homestead property; or

47 (B) Purchased a homestead property after January 1, 2016, and on or before January  
48 1, 2017, and filed a proper application for a homestead exemption on or before April  
49 1, 2017, and

50 who, in either case, is otherwise qualified to claim and receive a homestead exemption  
51 under the laws of this state is granted an exemption on that same homestead from the  
52 consolidated government of Columbus, Georgia, ad valorem taxes for consolidated  
53 government purposes and Muscogee County School District ad valorem taxes for  
54 educational purposes in an amount equal to the amount by which the current year  
55 assessed value of that homestead exceeds the base year assessed value of that homestead.

56 (2) Any such resident who meets the qualifications specified under paragraph (1) of this  
57 subsection shall be automatically eligible for the exemption under this subsection and  
58 shall not have to apply or reapply for such homestead exemption.

59 (3) The exemption granted under this subsection shall not apply to taxes assessed on  
60 improvements to such homestead or additional land that is added to such homestead after  
61 January 1, 2016, in the case of homestead property owned on such date, or after January  
62 1, 2017, in the case of homestead property acquired after January 1, 2016, and on or

63 before January 1, 2017. If any real property is removed from such homestead after  
 64 January 1, 2016, in the case of homestead property owned on such date, or after January  
 65 1, 2017, in the case of homestead property acquired after January 1, 2016, and on or  
 66 before January 1, 2017, the base year assessed value shall be adjusted to reflect such  
 67 removal, and the exemption shall be recalculated accordingly. The value of that property  
 68 in excess of such exempted amount shall remain subject to taxation.

69 (c) The exemption shall be automatically renewed from year to year so long as the person  
 70 granted the homestead exemption under subsection (b) of this section continues to own and  
 71 occupy that same residence as a homestead. It shall be the duty of any person granted the  
 72 homestead exemption under subsection (b) of this section to notify the tax commissioner  
 73 of the consolidated government of Columbus, Georgia, in the event that person for any  
 74 reason becomes ineligible for such exemption.

75 (d) The exemption granted by subsection (b) of this section shall not apply to or affect any  
 76 state ad valorem taxes. The homestead exemption granted by subsection (b) of this section  
 77 shall be in addition to and not in lieu of any other homestead exemption applicable to  
 78 Muscogee County ad valorem taxes for county purposes; the consolidated government of  
 79 Columbus, Georgia, ad valorem taxes for consolidated government purposes; or Muscogee  
 80 County School District ad valorem taxes for educational purposes.

81 (e) The exemption granted by subsection (b) of this section shall apply to all taxable years  
 82 beginning on or after January 1, 2017.

83 (f) Any resident who does not qualify for the exemption granted under subsection (b) of  
 84 this section shall have his or her property assessed for ad valorem tax purposes based upon  
 85 fair market value and shall be eligible to apply for any homestead exemption otherwise  
 86 provided by law."

## 87 **SECTION 2.**

88 Said Act is further amended by revising Section 2 as follows:

89 "The election superintendent of the consolidated government of Columbus, Georgia, shall  
 90 call and conduct an election for the purpose of submitting this Act to the electors of the  
 91 consolidated government of Columbus, Georgia, and the Muscogee County School District  
 92 for approval or rejection. The election superintendent shall conduct that election on the  
 93 date of the general election in November, 2016, as authorized under subparagraph (c)(2)(B)  
 94 of Code Section 21-2-540 and shall issue the call and conduct that election as provided by  
 95 general law. The election superintendent shall cause the date and purpose of the election  
 96 to be published once a week for two weeks immediately preceding the date thereof in the  
 97 official organ of the consolidated government of Columbus, Georgia. The ballot shall have  
 98 written or printed thereon the words:

