

House Bill 945

By: Representatives Peake of the 141<sup>st</sup>, Epps of the 144<sup>th</sup>, and Dickey of the 140<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from certain Macon-Bibb County ad valorem taxes  
2 for county purposes in an amount equal to the amount by which the current year assessed  
3 value of that homestead exceeds the base year assessed value of that homestead subject to  
4 an annual change of no more than 2 percent; 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 Macon-Bibb County, excluding any taxes to pay  
13 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 provided, however, the base year assessed value may increase on an annual basis by no  
17 more than 2 percent.

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

22 (b) Each resident of Macon-Bibb County is granted an exemption on that person's homestead  
23 from all Macon-Bibb County ad valorem taxes for county purposes in an amount equal to the  
24 amount by which the current year assessed value of that homestead exceeds the base year  
25 assessed value, including any final determination of value on appeal pursuant to Code  
26 Section 48-5-311 of the O.C.G.A., as amended, of that homestead. This exemption shall not

27 apply to taxes assessed on improvements to the homestead or additional land that is added  
28 to the homestead after January 1 of the base year. If any real property is removed from the  
29 homestead, the base year assessed value, including any final determination of value on  
30 appeal pursuant to Code Section 48-5-311 of the O.C.G.A., as amended, shall be adjusted to  
31 reflect such removal and the exemption shall be recalculated accordingly. The value of that  
32 property in excess of such exempted amount shall remain subject to taxation.

33 (c) The unremarried surviving spouse of the person who has been granted the exemption  
34 provided for in subsection (b) of this section shall continue to receive the exemption provided  
35 under subsection (b) of this section, so long as that unremarried surviving spouse continues  
36 to occupy the home as a residence and homestead.

37 (d) A person shall not receive the homestead exemption granted by subsection (b) of this  
38 section unless the person or person's agent files an application with the tax commissioner of  
39 Macon-Bibb County giving such information relative to receiving such exemption as will  
40 enable the tax commissioner, or his or her designee, to make a determination as to whether  
41 such owner is entitled to such exemption. The tax commissioner shall provide application  
42 forms for this purpose.

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

51 (f) The exemption granted by subsection (b) of this section shall not apply to or affect state  
52 ad valorem taxes or local school district ad valorem taxes for educational purposes. The  
53 exemption granted by subsection (b) of this section shall be in addition to and not in lieu of  
54 any other homestead exemption applicable to county ad valorem taxes for county purposes.

55 (g) The exemption granted by subsection (b) of this section shall apply to all taxable years  
56 beginning on or after January 1, 2019, and shall continue in effect as long as a local option  
57 sales tax under Code Section 48-8-96 of the O.C.G.A. is in effect in Macon-Bibb County.

58

## SECTION 2.

59 If a bill is passed by the 2018 session of the Georgia General Assembly and is signed by the  
60 Governor, or otherwise becomes law, which bill amends Code Section 48-8-96 to permit a  
61 local option sales tax of 2 percent in Macon-Bibb County, the election superintendent of  
62 Macon-Bibb County shall call and conduct an election as provided in this section for the

63 purpose of submitting this Act to the electors of Macon-Bibb County for approval or  
 64 rejection. The election superintendent shall conduct that election on the date of the  
 65 November, 2018, state-wide general election and shall issue the call and conduct that election  
 66 as provided by general law. The superintendent shall cause the date and purpose of the  
 67 election to be published once a week for two weeks immediately preceding the date thereof  
 68 in the official organ of Macon-Bibb County. The ballot shall have written or printed thereon  
 69 the words:

70 " YES Shall the Act be approved which provides a homestead exemption from  
 71 certain Macon-Bibb County ad valorem taxes for county purposes in an  
 72  NO amount equal to the amount by which the assessed value of that homestead  
 73 for the current year exceeds the base year assessed value of that homestead  
 74 subject to an annual change of no more than 2 percent?"

75 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons  
 76 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
 77 cast on such question are for approval of the Act, and if in the same election a local option  
 78 sales tax under Code Section 48-8-96 is approved, Section 1 of this Act shall become of full  
 79 force and effect on January 1, 2019. If the Act is not so approved, if the local option sales  
 80 tax under Code Section 48-8-96 is not approved, or if the election is not conducted as  
 81 provided in this section, Section 1 of this Act shall not become effective and this Act shall  
 82 be automatically repealed on the first day of January immediately following that election  
 83 date. The expense of such election shall be borne by Macon-Bibb County. It shall be the  
 84 election superintendent's duty to certify the result thereof to the Secretary of State.

85 **SECTION 3.**

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

88 **SECTION 4.**

89 All laws and parts of laws in conflict with this Act was repealed.