Senate Bill 88

By: Senator Hamrick of the 30th

AS PASSED

A BILL TO BE ENTITLED

AN ACT

To provide for a homestead exemption from certain Carroll County ad valorem taxes for county purposes in an amount equal to the amount of the assessed value of that homestead that exceeds the assessed value of that homestead for the taxable year immediately preceding the taxable year in which that exemption is first granted to a resident; to provide that such exemption shall be extended to the unremarried surviving spouse at the time of the person´s death so long as such unremarried surviving spouse continues to occupy the home as a residence and homestead; to provide a short title; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

This Act shall be known and may be cited as the "Carroll County Property Taxpayer Reassessment Relief Act of 2001."

SECTION 2.

(a) As used in this Act, the term:

(1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county purposes levied by, for, or on behalf of Carroll County, including, but not limited to, any ad valorem taxes for special district purposes, but not including taxes levied in fire prevention districts for fire prevention purposes and taxes to pay interest on and to retire county bonded indebtedness.

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

(3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., with the additional qualification that it shall include only the primary

residence.

(b) Each resident of Carroll County is granted an exemption on that person´s homestead from all Carroll County ad valorem taxes for county purposes in an amount equal to the amount of the assessed value of that homestead that exceeds the assessed value of that homestead for the taxable year immediately preceding the taxable year in which this exemption is first granted to such resident. Such exemption shall be extended to the unremarried surviving spouse at the time of the person´s death so long as such unremarried surviving spouse continues to occupy the home as a residence and homestead. If any real property is removed from the homestead, the assessment in the base year shall be adjusted to reflect such removal and the exemption shall be recalculated accordingly. The value of that property in excess of such exempted amount shall remain subject to taxation.

(c) A person shall not receive the homestead exemption granted by subsection (b) of this section unless the person or person´s agent or the person´s unremarried surviving spouse files an application with the tax commissioner of Carroll County giving such information relative to receiving such exemption as will enable the tax commissioner to make a determination as to whether such owner is entitled to such exemption.

(d) The tax commissioner of Carroll County shall provide application forms for the exemption granted by subsection (b) of this section which shall require such information as may be necessary to determine the initial and continuing eligibility of the owner for the exemption.

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

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

(g) The exemption granted by subsection (b) of this section shall apply to all taxable years beginning on or after January 1, 2003.

SECTION 3.

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of Carroll County shall call and conduct an election on the date of the 2002 general primary as provided in this section for the purpose of submitting this Act to the electors of Carroll County for approval or rejection. The election superintendent shall issue the call and conduct that election as provided by general law. The superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Carroll County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which provides a homestead exemption from certain Carroll County ad valorem taxes for county purposes in
( ) NO an amount equal to the amount by which the current year assessed value of that homestead exceeds the base year assessed value of that homestead in order to assure that ad valorem taxes on such property for county purposes will not be increased as a result of the reassessment of such property?"

All persons desiring to vote for approval of the Act shall vote "Yes," and those persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Sections 1 and 2 of this Act shall become of full force and effect on January 1, 2003. If the Act is not so approved or if the election is not conducted as provided in this section, Sections 1 and 2 of this Act shall not become effective and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by Carroll County. It shall be the election superintendent´s duty to certify the result thereof to the Secretary of State.

SECTION 4.

Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

SECTION 5.

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