

Senate Bill 349

By: Senators Hufstetler of the 52nd, Albers of the 56th, Esteves of the 6th, Echols of the 49th, Anavitarte of the 31st and others

**AS PASSED SENATE**

A BILL TO BE ENTITLED

AN ACT

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad  
2 valorem taxation of property, so as to revise provisions related to the setting of millage rates;  
3 to limit the application of the freezing of the assessed value as a result of an appeal; to revise  
4 the language required to be included in the notices of current assessment; to limit the  
5 application of a temporary reduction in the taxes owed when a taxpayer appeals to superior  
6 court and does not participate in the settlement conference; to provide for a statewide  
7 homestead exemption from ad valorem taxes in an amount equal to the amount by which the  
8 current year assessed value of a homestead is more than 3 percent from the adjusted base  
9 year value of such homestead; to provide for definitions; to specify the terms and conditions  
10 of the exemption and the procedures relating thereto; to provide for applicability; to provide  
11 for related matters; to provide for a short title; to provide for compliance with constitutional  
12 requirements; to provide for a referendum, effective dates, applicability, and automatic  
13 repeal; to repeal conflicting laws; and for other purposes.

14 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

S. B. 349

- 1 -

**PART I****SECTION 1-1.**

17 This Act shall be known and may be cited as the "Save our Homes Act."

**PART II****SECTION 2-1.**

20 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem  
21 taxation of property, is amended by revising subsection (c) of Code Section 48-5-32.1,  
22 relating to certification of assessed taxable value of property and method of computation,  
23 resolution or ordinance required for millage rate, and advertisement of intent to increase  
24 property tax, as follows:

25 "(c)(1) Whenever a recommending authority or levying authority shall propose to adopt  
26 a millage rate which does not exceed the ~~roll-back~~ previous year's millage rate, it shall  
27 adopt that millage rate at an advertised public meeting and at a time and place which is  
28 convenient to the taxpayers of the taxing jurisdiction, in accordance with the procedures  
29 specified under Code Section 48-5-32.

30 (2) In those instances in which the recommending authority or levying authority  
31 proposes to establish a general maintenance and operation millage rate which would  
32 require increases beyond the ~~roll-back~~ previous year's millage rate, the recommending  
33 authority or levying authority shall advertise its intent to do so and shall conduct at least  
34 three public hearings thereon, at least one of which shall commence between the hours  
35 of 6:00 P.M. and 7:00 P.M., inclusive, on a business weekday. The recommending  
36 authority or levying authority shall place an advertisement in a newspaper of general  
37 circulation serving the residents of the unit of local government and post such

38 advertisement on the website of the recommending or levying authority, which shall read  
39 as follows:

40 NOTICE OF PROPERTY TAX INCREASE

41 The ~~(name of recommending authority or levying authority)~~ \_\_\_\_\_  
42 ~~(name of recommending authority or levying authority)~~ has tentatively adopted a  
43 millage rate which will require an increase in property taxes by ~~(percentage increase~~  
44 ~~over roll-back rate)~~ \_\_\_\_\_ ~~(percentage increase over the~~  
45 ~~previous year's millage rate)~~ percent.

46 All concerned citizens are invited to the public hearing on this tax increase to be held  
47 at ~~(place of meeting)~~ \_\_\_\_\_ ~~(place of meeting)~~ on ~~(date and time)~~  
48 \_\_\_\_\_ ~~(date and time)~~.

49 Times and places of additional public hearings on this tax increase are at ~~(place of~~  
50 ~~meeting)~~ \_\_\_\_\_ ~~(place of meeting)~~ on ~~(date and time)~~  
51 \_\_\_\_\_ ~~(date and time)~~.

52 This tentative increase will result in a millage rate of ~~(proposed millage rate)~~  
53 \_\_\_\_\_ ~~(proposed millage rate)~~ mills, an increase of ~~(millage rate increase~~  
54 ~~above the roll-back rate)~~ \_\_\_\_\_ ~~(millage rate increase above the previous~~  
55 ~~year's millage rate)~~ mills. Without this tentative tax increase, the millage rate will be  
56 no more than ~~(roll-back millage rate)~~ \_\_\_\_\_ ~~(previous year's millage~~  
57 ~~rate)~~ mills. The proposed tax increase for a home with a fair market value of ~~(average~~  
58 ~~home value from previous year's digest rounded to the nearest \$25,000.00)~~  
59 \_\_\_\_\_ ~~(average home value from previous year's digest rounded to the~~  
60 ~~nearest \$25,000.00)~~ is approximately \$~~(increase)~~ \$ \_\_\_\_\_ ~~(increase)~~ and the  
61 proposed tax increase for nonhomestead property with a fair market value of ~~(average~~  
62 ~~nonhomestead property value from previous year's digest rounded to nearest~~  
63 ~~\$25,000.00)~~ \_\_\_\_\_ ~~(average nonhomestead property value from previous~~

64 year's digest rounded to nearest \$25,000.00) is approximately \$~~(increase)~~ \$\_\_\_\_\_  
 65 (increase).'

66 Simultaneously with this notice the recommending authority or levying authority shall  
 67 provide a press release to the local media.

68 (3) The advertisement shall appear at least one week prior to each hearing, be  
 69 prominently displayed, not be less than 30 square inches, and not be placed in that section  
 70 of the newspaper where legal notices appear and shall be posted on the appropriate  
 71 website at least one week prior to each hearing. In addition to the advertisement specified  
 72 under this paragraph, the levying or recommending authority may include in the notice  
 73 reasons or explanations for such tax increase.

74 (4) No recommending authority shall recommend and no levying authority shall levy a  
 75 millage rate in excess of the proposed millage rate as established pursuant to paragraph  
 76 (2) of this subsection without beginning anew the procedures and hearings required by  
 77 this Code section and those required by Code Section 48-5-32.

78 (5) Any notice or hearing required under this Code section may be combined with any  
 79 notice or hearing required under Article 1 of Chapter 81 of Title 36 or Code Section  
 80 48-5-32."

81 **SECTION 2-2.**

82 Said chapter is further amended by revising subsection (c) of Code Section 48-5-299, relating  
 83 to ascertainment of taxable property, assessments against unreturned personal property,  
 84 penalty for unreturned property, and changing real property values established by appeal in  
 85 prior year or stipulated by agreement, as follows:

86 "(c) When the value of real property is reduced ~~or is unchanged~~ from the value on the  
 87 initial annual notice of assessment or a corrected annual notice of assessment issued by the  
 88 board of tax assessors and such reduced valuation has been established as the result of an  
 89 appeal decision rendered by the board of equalization, hearing officer, arbitrator, or

90 superior court pursuant to Code Section 48-5-311 or stipulated by written agreement signed  
91 by the board of tax assessors and taxpayer or taxpayer's authorized representative, the new  
92 valuation so established by appeal decision or agreement may not be increased by the board  
93 of tax assessors during the next two successive years, unless otherwise agreed in writing  
94 by both parties, subject to the following exceptions:

95 (1) This subsection shall not apply to a valuation established by an appeal decision if the  
96 taxpayer or his or her authorized representative failed to attend the appeal hearing or  
97 provide the board of equalization, hearing officer, or arbitrator with some written  
98 evidence supporting the taxpayer's opinion of value;

99 (2) This subsection shall not apply to a valuation established by an appeal decision or  
100 agreement if the taxpayer files a return at a different valuation during the next two  
101 successive years;

102 (3) Unless otherwise agreed in writing by both parties, if the taxpayer files an appeal  
103 pursuant to Code Section 48-5-311 during the next two successive years, the board of tax  
104 assessors, the board of equalization, hearing officer, or arbitrator may increase or  
105 decrease the value of the real property based on the evidence presented by the taxpayer  
106 during the appeal process; and

107 (4) The board of tax assessors may increase or decrease the value of the real property if,  
108 after a visual on-site inspection of the property, it is found that there have been substantial  
109 additions, deletions, or improvements to such property or that there are errors in the board  
110 of tax assessors' records as to the description or characterization of the property, or the  
111 board of tax assessors finds an occurrence of other material factors that substantially  
112 affect the current fair market value of such property."

113 **SECTION 2-3.**

114 Said chapter is further amended by revising subsection (b) of Code Section 48-5-306, relating  
 115 to annual notice of current assessment, contents, posting notice, and new assessment  
 116 description, as follows:

117 **"(b) Contents of notice.**

118 (1) The annual notice of current assessment required to be given by the county board of  
 119 tax assessors under subsection (a) of this Code section shall be dated and shall contain  
 120 the name and last known address of the taxpayer. The annual notice shall conform with  
 121 the state-wide uniform assessment notice which shall be established by the commissioner  
 122 by rule and regulation and shall contain:

123 ~~(A) The amount of the previous assessment;~~

124 ~~(B) The amount of the current assessment;~~

125 ~~(C) The year for which the new assessment is applicable;~~

126 ~~(D)~~(A) A brief description of the assessed property broken down into real and personal  
 127 property classifications;

128 ~~(E)~~(B) The fair market value of property of the taxpayer subject to taxation for the prior  
 129 year and the current year; and the assessed value of the taxpayer's property

130 (C) A list of all ad valorem tax exemptions that have been granted for and are  
 131 applicable to the current tax year;

132 (D) The prior and current years' assessed value of the taxpayer's property subject to  
 133 taxation after being reduced by those ad valorem tax exemptions that have been granted  
 134 for the property;

135 ~~(F)~~(E) The name, phone number, and contact information of the person in the  
 136 assessors' office who is administratively responsible for the handling of the appeal and  
 137 who the taxpayer may contact if the taxpayer has questions about the reasons for the  
 138 assessment change or the appeals process;

139 ~~(G)~~(F) If available, the website address of the office of the county board of tax  
 140 assessors; and

141 ~~(H)~~(G) A statement that all documents and records used to determine the current value  
 142 are available upon request.

143 (2)(A) In addition to the items required under paragraph (1) of this subsection, the notice  
 144 shall contain a statement of the taxpayer's right to an appeal ~~and an estimate of the current~~  
 145 ~~year's taxes for all levying authorities~~ which shall be in substantially the following form:  
 146 'The amount of your ad valorem tax bill for this year will be based on the appraised and  
 147 assessed values specified in this notice. You have the right to appeal these values to the  
 148 county board of tax assessors. At the time of filing your appeal you must select one of  
 149 the following options:

150 (i)(A) An appeal to the county board of equalization with appeal to the superior court;

151 (ii)(B) To arbitration without an appeal to the superior court; or

152 (iii)(C) For a parcel of nonhomestead property with a fair market value in excess of  
 153 \$500,000.00 as shown on the taxpayer's annual notice of current assessment under this  
 154 Code section, or for one or more account numbers of wireless property as defined in  
 155 subparagraph (e.1)(1)(B) of Code Section 48-5-311 with an aggregate fair market value  
 156 in excess of \$500,000.00 as shown on the taxpayer's annual notice of current  
 157 assessment under this Code section, to a hearing officer with appeal to the superior  
 158 court.

159 If you wish to file an appeal, you must do so in writing no later than 45 days after the date  
 160 of this notice. If you do not file an appeal by this date, your right to file an appeal will  
 161 be lost. For further information on the proper method for filing an appeal, you may  
 162 contact the county board of tax assessors which is located at: (insert address) and which  
 163 may be contacted by telephone at: (insert telephone number).'

164 ~~(B) The notice shall also contain the following statements in bold print:~~

165 ~~'The estimate of your ad valorem tax bill for the current year is based on the previous~~  
166 ~~or most applicable year's millage rate and the fair market value contained in this~~  
167 ~~notice. The actual tax bill you receive may be more or less than this estimate. This~~  
168 ~~estimate may not include all eligible exemptions.'~~

169 (3) The annual notice required under this Code section shall be mailed no later than  
170 July 1; provided, however, that the annual notice required under this Code section may  
171 be sent later than July 1 for the purpose of notifying property owners of corrections and  
172 mapping changes."

173 **SECTION 2-4.**

174 Said chapter is further amended by revising subparagraph (e)(6)(D) and paragraph (2) of  
175 subsection (g) of Code Section 48-5-311, relating to creation of county boards of  
176 equalization, duties, review of assessments, and appeals, as follows:

177 "(D)(i) The board of equalization shall announce its decision on each appeal at the  
178 conclusion of the hearing held in accordance with subparagraph (B) of this paragraph  
179 before proceeding with another hearing. The decision of the county board of  
180 equalization shall be in writing, shall be signed by each member of the board, shall  
181 specifically decide each question presented by the appeal, shall specify the reason or  
182 reasons for each such decision as to the specific issues of taxability, uniformity of  
183 assessment, value, or denial of homestead exemptions depending upon the specific  
184 issue or issues raised by the taxpayer in the course of such taxpayer's appeal, shall  
185 state that with respect to the appeal no member of the board is disqualified from  
186 acting by virtue of subsection (j) of this Code section, and shall certify the date on  
187 which notice of the decision is given to the parties. Notice of the decision shall be  
188 delivered by hand to each party, with written receipt, or given to each party by  
189 sending a copy of the decision by registered or certified mail or statutory overnight  
190 delivery to the appellant and by filing the original copy of the decision with the

191 county board of tax assessors. Each of the three members of the county board of  
192 equalization must be present and must participate in the deliberations on any appeal.  
193 A majority vote shall be required in any matter. All three members of the board shall  
194 sign the decision indicating their vote.

195 (ii) Except as otherwise provided in subparagraph (g)(4)(B) of this Code section, the  
196 county board of tax assessors shall use the valuation of the county board of  
197 equalization in compiling the tax digest for the county for the year in question and  
198 shall indicate such valuation as the previous year's value on the property tax notice  
199 of assessment of such taxpayer for the immediately following year rather than  
200 substituting the valuation which was changed by the county board of equalization.

201 (iii)(I) Except as provided in paragraph (4) of subsection (g) of this Code section,  
202 if the county's tax bills are issued before an appeal has been finally determined,  
203 the county board of tax assessors shall specify to the county tax commissioner the  
204 lesser of the valuation in the last year for which taxes were finally determined to be  
205 due on the property or 85 percent of the current year's value, unless the property in  
206 issue is homestead property and has been issued a building permit and structural  
207 improvements have occurred, or structural improvements have been made without  
208 a building permit, in which case, it shall specify 85 percent of the current year's  
209 valuation as set by the county board of tax assessors. Depending on the  
210 circumstances of the property, this amount shall be the basis for a temporary tax bill  
211 to be issued; provided, however, that, except as provided in paragraph (4) of  
212 subsection (g) of this Code section, a nonhomestead owner of a single property  
213 valued at \$2 million or more may elect to pay the temporary tax bill which specifies  
214 85 percent of the current year's valuation; or, such owner may elect to pay the  
215 amount of the difference between the 85 percent tax bill based on the current year's  
216 valuation and the tax bill based on the valuation from the last year for which taxes  
217 were finally determined to be due on the property in conjunction with the amount

218 of the tax bill based on valuation from the last year for which taxes were finally  
219 determined to be due on the property, to the tax commissioner's office. Only the  
220 amount which represents the difference between the tax bill based on the current  
221 year's valuation and the tax bill based on the valuation from the last year for which  
222 taxes were finally determined to be due will be held in an escrow account by the tax  
223 commissioner's office. Once the appeal is concluded, the escrowed funds shall be  
224 released by the tax commissioner's office to the prevailing party. The taxpayer may  
225 elect to pay the temporary tax bill in the amount of 100 percent of the current year's  
226 valuation if no substantial property improvement has occurred. The county tax  
227 commissioner shall have the authority to adjust such tax bill to reflect the 100  
228 percent value as requested by the taxpayer. Such tax bill shall be accompanied by  
229 a notice to the taxpayer that the bill is a temporary tax bill pending the outcome of  
230 the appeal process. Such notice shall also indicate that, upon resolution of the  
231 appeal, there may be additional taxes due or a refund issued.

232 (II) For the purposes of this Code section, any final value that causes a reduction  
233 in taxes and creates a refund that is owed to the taxpayer shall be paid by the tax  
234 commissioner to the taxpayer, entity, or transferee who paid the taxes with interest,  
235 as provided in subsection (m) of this Code section.

236 (III) For the purposes of this Code section, any final value that causes an increase  
237 in taxes and creates an additional billing shall be paid to the tax commissioner as  
238 any other tax due along with interest, as provided in subsection (m) of this Code  
239 section."

240 "(2) An appeal by the taxpayer as provided in paragraph (1) of this subsection shall be  
241 effected by emailing, if the county board of tax assessors has adopted a written policy  
242 consenting to electronic service, or by mailing to or filing with the county board of tax  
243 assessors a written petition for review. An appeal by the county board of tax assessors  
244 shall be effected by giving a petition for review to the taxpayer. The petition for review

245 given to the taxpayer shall be dated and shall contain the name and the last known  
246 address of the taxpayer. The petition for review shall specifically state the grounds for  
247 appeal. The petition for review shall be mailed or filed within 30 days from the date on  
248 which the decision of the county board of equalization, hearing officer, or arbitrator is  
249 delivered pursuant to subparagraph (e)(6)(D), paragraph (7) of subsection (e.1), or  
250 division (f)(3)(C)(ix) of this Code section. Within 45 days of receipt of a taxpayer's  
251 petition for review and before the petition for review is filed in superior court, the county  
252 board of tax assessors shall send to the taxpayer notice that a settlement conference, in  
253 which the county board of tax assessors and the taxpayer shall confer in good faith, will  
254 be held at a specified date and time which shall be no later than 30 days from the notice  
255 of the settlement conference, and notice of the amount of the filing fee for a petition for  
256 review, if any, required by the clerk of the superior court. A taxpayer may appear for the  
257 settlement conference in person, by his or her authorized agent or representative, or both.  
258 The county board of tax assessors, in their discretion and with the consent of the  
259 taxpayer, may alternatively conduct the settlement conference by audio or video  
260 teleconference or any other remote communication medium. The taxpayer may exercise  
261 a one-time option to reschedule the settlement conference to a different date and time  
262 acceptable to the taxpayer during normal business hours. After a settlement conference  
263 has convened, the parties may agree to continue the settlement conference to a later date.  
264 If at the end of the 45 day review period the county board of tax assessors elects not to  
265 hold a settlement conference, then the appeal shall terminate and the taxpayer's stated  
266 value shall be entered in the records of the board of tax assessors as the fair market value  
267 for the year under appeal and the provisions of subsection (c) of Code Section 48-5-299  
268 shall apply to such value. ~~If the taxpayer chooses not to participate in the settlement~~  
269 ~~conference, he or she may not seek and shall not be awarded fees and costs at such time~~  
270 ~~when the petition for review is reviewed in superior court.~~ If neither the taxpayer nor his  
271 or her authorized agent or representative attends a properly scheduled settlement

272 conference or does not confer with the board of tax assessors in good faith on the matter,  
273 then such taxpayer shall not receive the benefits of any temporary reduction in the  
274 amount of taxes due pending the outcome of the appeal and shall not be awarded  
275 attorney's fees or costs of litigation in connection with the appeal to the superior court.  
276 If at the conclusion of the settlement conference the parties reach an agreement, the  
277 settlement value shall be entered in the records of the county board of tax assessors as the  
278 fair market value for the tax year under appeal and the provisions of subsection (c) of  
279 Code Section 48-5-299 shall apply to such value. If at the conclusion of the settlement  
280 conference the parties cannot reach an agreement, then written notice shall be provided  
281 to the taxpayer that the filing fees for the superior court must be paid by the taxpayer by  
282 submitting to the county board of tax assessors a check, money order, or any other  
283 instrument payable to the clerk of the superior court within 20 days of the date of the  
284 conference. Notwithstanding any other provision of law to the contrary, the amount of  
285 the filing fee for an appeal under this subsection shall be \$25.00. An appeal under this  
286 subsection shall not be subject to any other fees or additional costs otherwise required  
287 under any provision of Title 15 or under any other provision of law. Within 30 days of  
288 receipt of the taxpayer's payment made out to the clerk of the superior court, or, in the  
289 case of a petition for review filed by the county board of tax assessors, within 30 days of  
290 giving notice of the petition for review to the taxpayer, the county board of tax assessors  
291 shall file with the clerk of the superior court the petition for review and any other papers  
292 specified by the person appealing, including, but not limited to, the staff information from  
293 the file used by the county board of tax assessors, the county board of equalization, the  
294 hearing officer, or the arbitrator. Immediately following payment of such \$25.00 filing  
295 fee to the clerk of the superior court, the clerk shall remit the proceeds thereof to the  
296 governing authority of the county which shall deposit the proceeds into the general fund  
297 of the county. All papers and information filed with the clerk shall become a part of the  
298 record on appeal to the superior court. At the time of the filing of the petition for review,

299 the county board of tax assessors shall serve the taxpayer and his or her attorney of  
 300 record, if any, with a copy of the petition for review filed in the superior court and with  
 301 the civil action file number assigned to the appeal. Such service shall be effected in  
 302 accordance with subsection (b) of Code Section 9-11-5. No discovery, motions, or other  
 303 pleadings may be filed by the county board of tax assessors in the appeal until such  
 304 service has been made."

305 **PART III**  
 306 **SECTION 3-1.**

307 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem  
 308 taxation of property, is amended by adding a new Code section to read as follows:

309 "48-5-44.2.

310 (a) For purposes of this Code section, the term:

311 (1) 'Ad valorem taxes' means all ad valorem taxes levied by, for, or on behalf of the state  
 312 or any county, consolidated government, municipality, or local school district in this  
 313 state, except for any ad valorem taxes levied to pay interest on and to retire bonded  
 314 indebtedness.

315 (2) 'Adjusted base year value' means the sum of:

316 (A) The previous adjusted base year assessed value;

317 (B) An amount equal to the difference between the current year assessed value of the  
 318 homestead and the base year assessed value of the homestead, provided that such  
 319 amount shall not exceed 3 percent of the previous adjusted base year assessed value of  
 320 the homestead; and

321 (C) The value of any substantial property change, provided that no such value added  
 322 improvements to the homestead shall be duplicated as to the same addition or  
 323 improvement.

324 (3) 'Base year assessed value' means:

325 (A) With respect to an exemption under this Code section which is first granted to a  
326 person on such person's homestead for the 2025 taxable year, the assessed value for  
327 taxable year 2024, including any final determination of value on appeal pursuant to  
328 Code Section 48-5-311, of the homestead; or

329 (B) In all other cases, the assessed value, including any final determination of value on  
330 appeal pursuant to Code Section 48-5-311, of the homestead from the taxable year  
331 immediately preceding the taxable year in which the exemption under this Code section  
332 is first granted to the applicant.

333 (4) 'Homestead' means homestead as defined and qualified in Code Section 48-5-40.

334 (5) 'Previous adjusted base year assessed value' means:

335 (A) With respect to the year for which the exemption under this Code section is first  
336 granted to a person on such person's homestead, the base year assessed value; or

337 (B) In all other cases, the adjusted base year assessed value of the homestead as  
338 calculated in the taxable year immediately preceding the current year, including any  
339 final determination of value on appeal pursuant to Code Section 48-5-311.

340 (6) 'Substantial property change' means any increase or decrease in the assessed value  
341 of a homestead derived from additions or improvements to, or the removal of real  
342 property from, the homestead which occurred after the year in which the base year  
343 assessed value is determined for the homestead. The assessed value of the substantial  
344 property changes shall be established following any final determination of value on  
345 appeal pursuant to Code Section 48-5-311.

346 (b)(1) Each resident of this state is granted an exemption on that person's homestead  
347 from ad valorem taxes in an amount equal to the amount by which the current year  
348 assessed value of that homestead, including any final determination of value on appeal  
349 pursuant to Code Section 48-5-311, exceeds its previous adjusted base year assessed  
350 value.

351 (2) Except as provided for in subsection (c) of this Code section, no exemption provided  
352 for in this subsection shall transfer to any subsequent owner of the property, and the  
353 assessed value of the property shall be as provided by law.

354 (c) The surviving spouse of the person who has been granted the exemption provided for  
355 in subsection (b) of this Code section shall continue to receive the exemption provided  
356 under subsection (b) of this Code section, so long as such surviving spouse continues to  
357 occupy the residence as a homestead.

358 (d) A person shall not receive the homestead exemption granted by subsection (b) of this  
359 Code section unless such person or person's agent files an application with the tax receiver  
360 or tax commissioner of his or her respective local government or governments charged with  
361 the duty of receiving returns of property for taxation giving such information relative to  
362 receiving such exemption as will enable such tax receiver or tax commissioner to make a  
363 determination regarding the initial and continuing eligibility of such person for such  
364 exemption or has already filed for and is receiving a homestead exemption and such  
365 existing application provides sufficient information to make such determination of  
366 eligibility. Such tax receiver or tax commissioner shall provide application forms for this  
367 purpose.

368 (e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1.  
369 Such exemption shall be automatically renewed from year to year so long as the owner  
370 occupies the residence as a homestead. After a person or a person's agent has filed the  
371 proper application as provided in subsection (d) of this Code section, it shall not be  
372 necessary to make application thereafter for any year, and the exemption shall continue to  
373 be allowed to such person. It shall be the duty of any person granted the homestead  
374 exemption under subsection (b) of this Code section to notify the tax receiver or tax  
375 commissioner of the local government or governments in the event such person for any  
376 reason becomes ineligible for such exemption.

377 (f)(1) Except as otherwise provided in paragraph (2) of this subsection, the homestead  
378 exemption granted by subsection (b) of this Code section shall be in addition to and not  
379 in lieu of any other homestead exemption applicable to ad valorem taxes.

380 (2) The homestead exemption granted by subsection (b) of this Code section shall not  
381 be applied in addition to any other base year value homestead exemption provided by law  
382 with respect to the given taxing jurisdiction to which such law applies. In any such event,  
383 the tax receiver or tax commissioner of the taxpayer's respective local government or  
384 governments charged with the duty of receiving returns of property for taxation shall  
385 apply only the base year value homestead exemption that is larger or more beneficial for  
386 the taxpayer with respect to the particular taxing jurisdictions to which more than one  
387 base year value homestead exemption applies.

388 (g) The exemption granted by subsection (b) of this Code section shall apply to all taxable  
389 years beginning on or after January 1, 2025."

390 **SECTION 3-2.**

391 The Secretary of State shall call and conduct an election as provided in this section for the  
392 purpose of submitting Section 3-1 of this Act to the electors of the entire state for approval  
393 or rejection. The Secretary of State shall conduct such election no later than the Tuesday  
394 next following the first Monday in November, 2024, and shall issue the call and conduct such  
395 election as provided by general law. The Secretary of State shall cause the date and purpose  
396 of the election to be published once a week for two weeks immediately preceding the date  
397 thereof in the official organ of each county in the state. The ballot shall have written or  
398 printed thereon the words:



422

**SECTION 4-3.**

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