

House Bill 1104 (AS PASSED HOUSE AND SENATE)

By: Representatives Smyre of the 135th, Hugley of the 136th, Smith of the 134th, Buckner of the 137th, and Pezold of the 133rd

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 repeal conflicting laws; and for other purposes.

15 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

16 style="text-align:center">**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 (1) 'Ad valorem taxes for consolidated government purposes' means all ad valorem taxes
26 for consolidated government purposes levied by, for, or on behalf of the consolidated

27 government of Columbus, Georgia, except for any ad valorem taxes to pay interest on and
28 to retire consolidated government bonded indebtedness.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

86 **SECTION 2.**

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

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

98 () YES Shall the Act be approved which eliminates the current base year assessed
 99 () NO value homestead exemption for purposes of Muscogee County school and
 100 consolidated city-county government ad valorem taxes for homestead
 101 property acquired after January 1, 2017?

102 All persons desiring to vote for approval of the Act shall vote 'Yes,' and all persons desiring
 103 to vote for rejection of the Act shall vote 'No.' If more than one-half of the votes cast on
 104 such question are for approval of this Act, Section 1 of this Act shall become of full force
 105 and effect on January 1, 2017. If this Act is not so approved or if the election is not
 106 conducted as provided in this section, Section 1 of this Act shall not become effective, and
 107 this Act shall be automatically repealed on January 1, 2017. The expense of such election
 108 shall be borne by the consolidated government of Columbus, Georgia. It shall be the
 109 election superintendent's duty to certify the result thereof to the Secretary of State."

110 **SECTION 3.**

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

113 **SECTION 4.**

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