

House Bill 1274

By: Representatives Johnson of the 35th, Wix of the 33rd, Manning of the 32nd, Parsons of the 40th, Golick of the 30th and others

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from certain City of Smyrna ad valorem taxes for
2 municipal purposes in an amount equal to the amount by which the current year assessed
3 value of a homestead exceeds the base year assessed value of such homestead; to provide for
4 definitions; to specify the terms and conditions of the exemption and the procedures relating
5 thereto; to provide for applicability; to repeal an Act providing for a homestead exemption
6 from certain City of Smyrna ad valorem taxes for municipal purposes, approved April 27,
7 2001 (Ga. L. 2001, p. 4532), and an Act providing for a homestead exemption from certain
8 City of Smyrna ad valorem taxes for municipal purposes, approved April 28, 2001 (Ga. L.
9 2001, p. 4552); to provide for a referendum, effective dates, and automatic repeal; to repeal
10 conflicting laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 style="text-align:center">**SECTION 1.**

13 As used in this Act, the term:

14 (1) "Ad valorem taxes for municipal purposes" means all municipal ad valorem taxes for
15 municipal purposes levied by, for, or on behalf of the City of Smyrna, including, but not
16 limited to, taxes to pay interest on and to retire municipal bonded indebtedness.

17 (2) "Base year" means:

18 (A) The 2001 taxable year with respect to an exemption under this Act which is first
19 granted to a person on that person's homestead in the 2003 taxable year if that person
20 owned such homestead on January 1, 2002; or

21 (B) In all other cases, the taxable year immediately preceding the taxable year in which
22 the exemption under this Act is first granted to the most recent owner of such
23 homestead.

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

1 residence and not more than five contiguous acres of land immediately surrounding such
2 residence.

3 **SECTION 2.**

4 Each resident of the City of Smyrna is granted an exemption on that person's homestead
5 from all City of Smyrna ad valorem taxes for municipal purposes in an amount equal to the
6 amount by which the current year assessed value of that homestead exceeds the base year
7 assessed value of that homestead. This exemption shall not apply to taxes assessed on
8 improvements to the homestead or additional land that is added to the homestead after
9 January 1 of the base year. If any real property is removed from the homestead, the base year
10 assessed value shall be recalculated accordingly. The value of that property in excess of such
11 exempted amount shall remain subject to taxation.

12 **SECTION 3.**

13 A person shall not receive the homestead exemption granted by Section 2 of this Act unless
14 the person or person's agent files an application with the governing authority of the City of
15 Smyrna, or the designee thereof, giving such information relative to receiving such
16 exemption as will enable the governing authority of the City of Smyrna, or the designee
17 thereof, to make a determination as to whether such owner is entitled to such exemption.

18 **SECTION 4.**

19 The governing authority of the City of Smyrna, or the designee thereof, shall provide
20 application forms for the exemption granted by Section 2 of this Act which shall require such
21 information as may be necessary to determine the initial and continuing eligibility of the
22 owner for the exemption.

23 **SECTION 5.**

24 The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the
25 O.C.G.A. The exemption shall be automatically renewed from year to year so long as the
26 owner occupies the residence as a homestead. After a person has filed the proper application
27 as provided in Section 2 of this Act, it shall not be necessary to make application thereafter
28 for any year and the exemption shall continue to be allowed to such person. It shall be the
29 duty of any person granted the homestead exemption under Section 2 of this Act to notify the
30 governing authority of the City of Smyrna, or the designee thereof, in the event that person
31 for any reason becomes ineligible for that exemption.

1 automatically repealed on the first day of January immediately following that election date.
2 The expense of such election shall be borne by the City of Smyrna. It shall be the municipal
3 election superintendent's duty to certify the result thereof to the Secretary of State.

4 **SECTION 9.**

5 An Act providing for a homestead exemption from certain City of Smyrna ad valorem taxes
6 for municipal purposes, approved April 27, 2001 (Ga. L. 2001, p. 4532), and an Act
7 providing for a homestead exemption from certain City of Smyrna ad valorem taxes for
8 municipal purposes, approved April 28, 2001 (Ga. L. 2001, p. 4552), are repealed in their
9 entirety.

10 **SECTION 10.**

11 Except as otherwise provided in Section 8 of this Act, this Act shall become effective upon
12 its approval by the Governor or upon its becoming law without such approval.

13 **SECTION 11.**

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