

House Bill 1497

By: Representative Day of the 153rd

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from all City of Tybee Island ad valorem taxes for
2 municipal purposes in the amount of \$80,000.00 of the assessed value of the homestead after
3 a two-year phase-in period for certain residents of that city; to provide for definitions; to
4 specify the terms and conditions of the exemption and the procedures relating thereto; to
5 provide for applicability; to provide for a referendum, effective dates, and automatic repeal;
6 to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

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

10 (1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal
11 purposes levied by, for, or on behalf of the City of Tybee Island except for taxes to pay
12 interest on and to retire bonded indebtedness.

13 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
14 the O.C.G.A.

15 (b)(1) Each resident of the City of Tybee Island is granted an exemption on that person's
16 homestead from all City of Tybee Island ad valorem taxes for municipal purposes, as
17 follows:

18 (A) For the taxable year beginning on or after January 1, 2003, and prior to January 1,
19 2004, in the amount of \$40,000.00 of the assessed value of that homestead; and

20 (B) For all taxable years beginning on or after January 1, 2004, in the amount of
21 \$80,000.00 of the assessed value of that homestead.

22 (2) The value of that property in excess of such exempted amount under paragraph (1)
23 of this subsection shall remain subject to taxation.

24 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
25 section unless the person or person's agent files an application with the governing authority
26 of the City of Tybee Island, or the designee thereof, giving such information relative to

1 receiving such exemption as will enable the governing authority of the City of Tybee Island,
 2 or the designee thereof, to make a determination as to whether such owner is entitled to such
 3 exemption.

4 (d) The governing authority of the City of Tybee Island, or the designee thereof, shall
 5 provide affidavit and application forms for the exemption granted by subsection (b) of this
 6 section which shall require such information as may be necessary to determine the initial and
 7 continuing eligibility of the owner for the exemption.

8 (e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
 9 the O.C.G.A. The exemption shall be automatically renewed from year to year as long as the
 10 owner occupies the residence as a homestead. After a person has filed the proper application,
 11 as provided in subsection (c) of this section, it shall not be necessary to make application
 12 thereafter for any year and the exemption shall continue to be allowed to such person. It
 13 shall be the duty of any person granted the homestead exemption under subsection (b) of this
 14 section to notify the governing authority of the City of Tybee Island, or the designee thereof,
 15 in the event that person for any reason becomes ineligible for that exemption.

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

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

23 **SECTION 2.**

24 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal
 25 election superintendent of City of Tybee Island shall call and conduct an election as provided
 26 in this section for the purpose of submitting this Act to the electors of the City of Tybee
 27 Island for approval or rejection. The municipal election superintendent shall conduct that
 28 election on the date of the 2002 state-wide general election and shall issue the call and
 29 conduct that election as provided by general law. The municipal superintendent shall cause
 30 the date and purpose of the election to be published once a week for two weeks immediately
 31 preceding the date thereof in the official organ of Chatham County. The ballot shall have
 32 written or printed thereon the words:

33 "() YES Shall the Act be approved which provides a homestead exemption from all
 34 City of Tybee Island ad valorem taxes for municipal purposes in the amount
 35 () NO of \$80,000.00 of the assessed value of the homestead for residents of that
 36 city after a two-year phase-in period?"

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

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SECTION 3.

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

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SECTION 4.

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