

House Bill 1552

By: Representative Hudgens of the 24<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from City of Colbert ad valorem taxes for municipal  
2 purposes in the amount of \$12,000.00 of the assessed value of the homestead for each  
3 resident of the City of Colbert, which is in lieu of and not in addition to any other homestead  
4 exemption applicable to City of Colbert ad valorem taxes for municipal purposes; to provide  
5 for conditions and procedures relating thereto; to provide for a referendum; to provide for  
6 applicability; to provide an effective date and automatic repeal; to repeal conflicting laws;  
7 and for other purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

10 (a) For purposes of this Act, the term:

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

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

16 (b) Each resident of the City of Colbert is granted an exemption on that person's homestead  
17 from all City of Colbert ad valorem taxes for municipal purposes in the amount of  
18 \$12,000.00 of the assessed value of that homestead. The value of the homestead in excess  
19 of the amount exempted by this section shall remain subject to taxation.

20 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
21 section unless the person or person's agent files an application with the governing authority  
22 of the City of Colbert, or the designee thereof, giving such information relative to receiving  
23 such exemption as will enable the tax commissioner to make a determination as to whether  
24 such owner is entitled to such exemption.

1 (d) The governing authority of the City of Colbert, or the designee thereof, shall provide  
 2 application forms for the exemption granted by subsection (b) of this section and shall  
 3 require such information as may be necessary to determine the initial and continuing  
 4 eligibility of the owner for the exemption.

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

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

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

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## SECTION 2.

21 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
 22 superintendent of the City of Colbert shall call and conduct an election as provided in this  
 23 section for the purpose of submitting this Act to the electors of the City of Colbert for  
 24 approval or rejection. The election superintendent shall conduct that election at the time of  
 25 the general primary held in 2002 and shall issue the call and conduct that election as provided  
 26 by general law. The superintendent shall cause the date and purpose of the election to be  
 27 published once a week for two weeks immediately preceding the date thereof in the official  
 28 organ of the City of Colbert. The ballot shall have written or printed thereon the words:

29 "( ) YES Shall the Act be approved which provides a \$12,000.00 homestead  
 30 exemption from certain City of Colbert ad valorem taxes for municipal  
 31 ( ) NO purposes?"

32 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons  
 33 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
 34 cast on such question are for approval of the Act, it shall become of full force and effect  
 35 immediately. If the Act is not so approved or if the election is not conducted as provided in  
 36 this section, the remaining sections of this Act shall not become effective and this Act shall

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

4 **SECTION 3.**

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

7 **SECTION 4.**

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