

House Bill 27

By: Representatives Ehrhart of the 36th, Hines of the 38th, Franklin of the 39th, Wiles of the 34th, Golick of the 30th and others

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from certain City of Powder Springs ad valorem taxes
2 for municipal purposes in an amount equal to the amount of the assessed value of that
3 homestead that exceeds the assessed value of that homestead for the taxable year
4 immediately preceding the taxable year in which that exemption is first granted to a resident;
5 to provide that such exemption shall be extended to the unremarried surviving spouse at the
6 time of the person's death so long as such unremarried surviving spouse continues to occupy
7 the home as a residence and homestead; to provide for definitions; to specify the terms and
8 conditions of the exemption and the procedures relating thereto; to provide for applicability;
9 to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;
10 and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

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

14 (1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal
15 purposes levied by, for, or on behalf of the City of Powder Springs, including, but not
16 limited to, any ad valorem taxes for special district purposes, but not including taxes
17 levied in fire prevention districts for fire prevention purposes and taxes to pay interest on
18 and to retire municipal bonded indebtedness.

19 (2) "Base year" means the taxable year immediately preceding the taxable year in which
20 the exemption under this Act is granted.

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

24 (b) Each resident of the City of Powder Springs is granted an exemption on that person's
25 homestead from all City of Powder Springs ad valorem taxes for municipal purposes in an
26 amount equal to the amount of the assessed value of that homestead that exceeds the assessed

1 value of that homestead for the taxable year immediately preceding the taxable year in which
2 this exemption is first granted to such resident. Such exemption shall be extended to the
3 unremarried surviving spouse at the time of the person's death so long as such unremarried
4 surviving spouse continues to occupy the home as a residence and homestead. If any real
5 property is removed from the homestead, the assessment in the base year shall be adjusted
6 to reflect such removal and the exemption shall be recalculated accordingly. The value of
7 that property in excess of such exempted amount shall remain subject to taxation.

8 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
9 section unless the person or person's agent or the person's unremarried surviving spouse files
10 an application with the governing authority of the City of Powder Springs, or the designee
11 thereof, giving such information relative to receiving such exemption as will enable the
12 governing authority, or the designee thereof, to make a determination as to whether such
13 owner is entitled to such exemption.

14 (d) The governing authority of the City of Powder Springs, or the designee thereof, shall
15 provide application forms for the exemption granted by subsection (b) of this section which
16 shall require such information as may be necessary to determine the initial and continuing
17 eligibility of the owner for the exemption.

18 (e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
19 the O.C.G.A. The exemption shall be automatically renewed from year to year as long as the
20 owner occupies the residence as a homestead. After a person has filed the proper application
21 as provided in subsection (c) of this section, it shall not be necessary to make application and
22 file such affidavit thereafter for any year and the exemption shall continue to be allowed to
23 such person. It shall be the duty of any person or the person's unremarried surviving spouse
24 granted the homestead exemption under subsection (b) of this section to notify the governing
25 authority of the City of Powder Springs, or the designee thereof, in the event that person for
26 any reason becomes ineligible for that exemption.

27 (f) The exemption granted by this Act shall not apply to or affect state ad valorem taxes,
28 county ad valorem taxes for county purposes, or county or independent school district ad
29 valorem taxes for educational purposes. The homestead exemption granted by subsection
30 (b) of this section shall be in addition to and not in lieu of any other homestead exemption
31 applicable to municipal ad valorem taxes for municipal purposes.

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

