

House Bill 1679

By: Representatives Jamieson of the 22<sup>nd</sup> and Bridges of the 9<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from City of Baldwin ad valorem taxes for municipal  
2 purposes in the amount of \$5,000.00 of the assessed value of the homestead for certain  
3 residents of that city who are less than 65 years of age and an homestead exemption from  
4 City of Baldwin ad valorem taxes for municipal purposes in the amount of \$10,000.00 of the  
5 assessed value of the homestead for certain residents of that city who are 65 years of age or  
6 over or disabled; to provide for definitions; to specify the terms and conditions of the  
7 exemptions and the procedures relating thereto; to provide for applicability; to provide for  
8 a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other  
9 purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

12 For purposes of this Act, the term:

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

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

18 style="text-align:center">**SECTION 2.**

19 (a)(1) Each resident of the City of Baldwin who is less than 65 years of age on or before  
20 January 1 of the year in which application for the exemption under this paragraph is made  
21 is granted an exemption on that person's homestead from all City of Baldwin ad valorem  
22 taxes for municipal purposes in the amount of \$5,000.00 of the assessed value of that  
23 homestead.

24 (2) Each resident of the City of Baldwin who is 65 years of age or over on or before  
25 January 1 of the year in which application for the exemption under this subsection is

1 made, or who is disabled, is granted an exemption on that person's homestead from all  
2 City of Baldwin ad valorem taxes for municipal purposes in the amount of \$10,000.00  
3 of the assessed value of that homestead.

4 (3) The value of that property in excess of such exempted amount shall remain subject  
5 to taxation.

6 (b)(1) In order to qualify for the disability exemption provided for in subsection (a) of  
7 this section, the person claiming such exemption shall be required to obtain a certificate  
8 from not more than three physicians licensed to practice medicine under Chapter 34 of  
9 Title 43 of the O.C.G.A., relative to medical practitioners, as now or hereafter amended,  
10 certifying that in the opinion of such physician or physicians such person is mentally or  
11 physically incapacitated to the extent that such person is unable to be gainfully employed  
12 and that such incapacity is likely to be permanent.

13 (2) A person shall not receive any homestead exemption granted by subsection (a) of this  
14 section unless the person or person's agent files an affidavit and application with the  
15 governing authority of the City of Baldwin, or the designee thereof, giving:

16 (A) The person's age;

17 (B) If disabled, the certificate or certificates required by paragraph (1) of this  
18 subsection; and

19 (C) Such information relative to receiving such exemption as will enable the governing  
20 authority of the City of Baldwin, or the designee thereof, to make a determination as  
21 to whether such owner is entitled to such exemption.

22 (c) The governing authority of the City of Baldwin, or the designee thereof, shall provide  
23 affidavit and application forms for the exemption granted by subsection (a) of this section  
24 which shall require such information as may be necessary to determine the initial and  
25 continuing eligibility of the owner for the exemption.

26 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
27 the O.C.G.A. The exemption shall be automatically renewed from year to year as long as the  
28 owner occupies the residence as a homestead. After a person has filed the proper application,  
29 affidavit, and certificate, if required, as provided in subsection (b) of this section, it shall not  
30 be necessary to make application thereafter for any year and the exemption shall continue to  
31 be allowed to such person. It shall be the duty of any person granted a homestead exemption  
32 under subsection (a) of this section to notify the governing authority of the City of Baldwin,  
33 or the designee thereof, in the event that person for any reason becomes ineligible for that  
34 exemption.

35 (e) The exemptions granted by this Act shall not apply to or affect state ad valorem taxes,  
36 county ad valorem taxes for county purposes, or county school district ad valorem taxes for  
37 educational purposes. The homestead exemptions granted by subsection (a) of this section

1 shall be in addition to and not in lieu of any other homestead exemption applicable to ad  
 2 valorem taxes for municipal purposes except that any person who qualifies for and is  
 3 receiving the exemption under paragraph (2) of subsection (a) of this section shall not be  
 4 authorized or qualified to receive simultaneously the exemption under paragraph (1) of  
 5 subsection (a) of this section.

6 (f) The exemptions granted by subsection (a) of this section shall apply to all taxable years  
 7 beginning on or after January 1, 2003.

8 **SECTION 2.**

9 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal  
 10 election superintendent of the City of Baldwin shall call and conduct an election as provided  
 11 in this section for the purpose of submitting this Act to the electors of the City of Baldwin  
 12 for approval or rejection. The municipal election superintendent shall conduct that election  
 13 on the date of the 2002 state-wide general primary and shall issue the call and conduct that  
 14 election as provided by general law. The municipal election superintendent shall cause the  
 15 date and purpose of the election to be published once a week for two weeks immediately  
 16 preceding the date thereof in the official organ of Habersham County. The ballot shall have  
 17 written or printed thereon the words:

18 " YES Shall the Act be approved which provides a homestead exemption from the  
 19 City of Baldwin ad valorem taxes for municipal purposes in the amount of  
 20  NO \$5,000.00 of the assessed value of the homestead for residents of that city  
 21 who are less than 65 years of age and a \$10,000.00 exemption for residents  
 of that city who are 65 years of age or over or disabled?"

22 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons  
 23 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
 24 cast on such question are for approval of the Act, Section 1 shall become of full force and  
 25 effect on January 1, 2003. If the Act is not so approved or if the election is not conducted  
 26 as provided in this section, Section 1 of this Act shall not become effective and this Act shall  
 27 be automatically repealed on the first day of January immediately following that election  
 28 date. The expense of such election shall be borne by the City of Baldwin. It shall be the  
 29 election superintendent's duty to certify the result thereof to the Secretary of State.

30 **SECTION 3.**

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

1 **SECTION 4.**

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