

House Bill 616

By: Representatives Campbell of the 42<sup>nd</sup> and Stancil of the 16<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from City of Mountain Park ad valorem taxes for  
2 municipal purposes in the amount of \$4,000.00 of the assessed value of the homestead for  
3 each resident of the City of Mountain Park, which is in lieu of and not in addition to any  
4 other homestead exemption applicable to City of Mountain Park ad valorem taxes for  
5 municipal purposes; to provide for conditions and procedures relating thereto; to provide for  
6 a referendum; to provide for applicability; to provide an effective date and automatic repeal;  
7 to repeal conflicting laws; 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 Mountain Park, 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 Mountain Park is granted an exemption on that person's  
17 homestead from all City of Mountain Park ad valorem taxes for municipal purposes in the  
18 amount of \$4,000.00 of the assessed value of that homestead. The value of the homestead  
19 in excess 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 Mountain Park, or the designee thereof, giving such information relative to  
23 receiving such exemption as will enable the tax commissioner to make a determination as  
24 to whether such owner is entitled to such exemption.

1 (d) The governing authority of the City of Mountain Park, or the designee thereof, shall  
 2 provide application forms for the exemption granted by subsection (b) of this section and  
 3 shall 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  
 6 of the O.C.G.A. The exemption shall be automatically renewed from year to year as long  
 7 as the owner occupies the residence as a homestead. After a person has filed the proper  
 8 application as provided in subsection (c) of this section, it shall not be necessary to make  
 9 application for any year thereafter and the exemption shall continue to be allowed to such  
 10 person. It shall be the duty of any person granted the homestead exemption under  
 11 subsection (b) of this section to notify the governing authority of the City of Mountain  
 12 Park, or the designee thereof, in the event that person for any reason becomes ineligible for  
 13 that exemption.

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

19 (g) The exemption granted by subsection (b) of this section shall apply to all taxable years  
 20 beginning on or after January 1, 2002.

## 21 SECTION 2.

22 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
 23 superintendent of the City of Mountain Park shall call and conduct an election as provided  
 24 in this section for the purpose of submitting this part to the electors of the City of Mountain  
 25 Park for approval or rejection. The election superintendent shall conduct that election on  
 26 June 19, 2001, and shall issue the call and conduct that election as provided by general law.  
 27 The superintendent shall cause the date and purpose of the election to be published once a  
 28 week for two weeks immediately preceding the date thereof in the official organ of the City  
 29 of Mountain Park. The ballot shall have written or printed thereon the words:

30 "( ) YES Shall the Act be approved which provides a \$4,000.00 homestead  
 31 exemption from certain City of Mountain Park ad valorem taxes for  
 32 ( ) NO municipal purposes?"

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

1 this section, the remaining sections of this Act shall not become effective and this Act shall  
2 be automatically repealed on the first day of January immediately following that election  
3 date. The expense of such election shall be borne by the City of Mountain Park. It shall be  
4 the election superintendent's duty to certify the result thereof to the Secretary of State.

5 **SECTION 3.**

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

8 **SECTION 4.**

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