

House Bill 761

By: Representatives Scheid of the 17th, Stancil of the 16th and Pinholster of the 15th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from all City of Woodstock ad valorem taxes for city
2 purposes for the full value of the homestead after a two-year phase-in period for certain
3 residents of that city who are 62 years of age or older; to provide for definitions; to specify
4 the terms and conditions of the exemption and the procedures relating thereto; to provide for
5 applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal
6 conflicting laws; and for other purposes.

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

8 **SECTION 1.**

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

10 (1) "Ad valorem taxes for city purposes" means all ad valorem taxes for city purposes
11 levied by, for, or on behalf of the City of Woodstock, including, but not limited to, taxes
12 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 (3) "Senior citizen" means a person who is 62 years of age or over on or before January
16 1 of the year in which application for the exemption under this Act is made.

17 (b)(1) Each resident of the City of Woodstock who is a senior citizen is granted an
18 exemption on that person's homestead from all City of Woodstock ad valorem taxes for
19 city purposes on the homestead owned and occupied by such resident as a residence as
20 follows:

21 (A) For the taxable year beginning on or after January 1, 2002, and prior to January 1,
22 2003, in the amount of one-half of the full value of that homestead;

23 (B) For all taxable years beginning on or after January 1, 2003, for the full value of that
24 homestead.

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

1 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
2 section unless the person or person's agent files an affidavit with the governing authority of
3 the City of Woodstock or the designee thereof giving the person's age and such additional
4 information relative to receiving such exemption as will enable the governing authority of
5 the City of Woodstock or the designee thereof to make a determination as to whether such
6 person is entitled to such exemption. The governing authority of the City of Woodstock or
7 the designee thereof shall provide affidavit forms for this purpose and shall require such
8 information as may be necessary to determine the initial and continuing eligibility of the
9 applicant for the exemption.

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

18 (e) The exemption granted by this Act shall not apply to or affect any state taxes, county
19 taxes, or county school district taxes for educational purposes. The homestead exemption
20 granted by this Act shall be in addition to, and not in lieu of, any other homestead exemption
21 applicable to City of Woodstock ad valorem taxes for city purposes.

22 (f) The exemption granted by this Act shall apply to all taxable years beginning on or after
23 January 1, 2002.

24 **SECTION 2.**

25 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal
26 election superintendent of the City of Woodstock shall call and conduct an election as
27 provided in this section for the purpose of submitting this Act to the electors of the City of
28 Woodstock for approval or rejection. The municipal election superintendent shall conduct
29 that election on the Tuesday after the first Monday in November, 2001, and shall issue the
30 call and conduct that election as provided by general law. The municipal election
31 superintendent shall cause the date and purpose of the election to be published once a week
32 for two weeks immediately preceding the date thereof in the official organ of Cherokee
33 County. The ballot shall have written or printed thereon the words:

