

House Bill 863

By: Representatives Day of the 153rd, Stephens of the 150th, Mueller of the 152nd and Jackson of the 148th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing for an adjusted base year assessed value homestead exemption
2 from City of Vernonburg ad valorem taxes for municipal purposes, approved May 1, 2000
3 (Ga. L. 2000, p. 4592), so as to provide for eligibility without application; to change certain
4 provisions regarding administration; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 An Act providing for an adjusted base year assessed value homestead exemption from City
8 of Vernonburg ad valorem taxes for municipal purposes, approved May 1, 2000 (Ga. L.
9 2000, p. 4592), is amended by striking subsection (c) of Section 1 and inserting in its place
10 the following:

11 "(c) Any person who, as of December 31, 2000, has applied for and is eligible to receive
12 the \$2,000.00 state-wide homestead exemption granted under Code Section 48-5-44 of the
13 O.C.G.A., as amended, shall be eligible automatically for the exemption granted by this
14 Act without applying therefor. Otherwise, a person shall not receive the homestead
15 exemption granted by subsection (b) of this section unless the person or person's agent files
16 an application with the governing authority of the City of Vernonburg, or the designee
17 thereof, giving such information relative to receiving such exemption as will enable such
18 governing authority or designee thereof to make a determination as to whether such owner
19 is entitled to such exemption."

20 **SECTION 2.**

21 All laws and parts of laws in conflict with this Act are repealed.