

House Bill 780 (AS PASSED HOUSE AND SENATE)

By: Representative Morris of the 120th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from City of Lyons ad valorem taxes for municipal
2 purposes in an amount equal to the amount by which the current year assessed value of a
3 homestead exceeds the base year assessed value of such homestead; to provide for
4 definitions; to specify the terms and conditions of the exemption and the procedures relating
5 thereto; 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) As used in this Act, the term:

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

14 (2) "Base year" means the taxable year immediately preceding the taxable year in which
15 the exemption under this Act is first granted to the most recent owner of such homestead.

16 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
17 the O.C.G.A., as amended, with the additional qualification that it shall include only the
18 primary residence and not more than five contiguous acres of land immediately
19 surrounding such residence.

20 (b) Each resident of the City of Lyons is granted an exemption on that person's homestead
21 from City of Lyons ad valorem taxes for municipal purposes in an amount equal to the
22 amount by which the current year assessed value of that homestead exceeds the base year
23 assessed value of that homestead. This exemption shall not apply to taxes assessed on
24 improvements to the homestead or additional land that is added to the homestead after
25 January 1 of the base year. If any real property is removed from the homestead, the base year

1 assessed value shall be recalculated accordingly. The value of that property in excess of such
2 exempted amount shall remain subject to taxation.

3 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
4 section unless the person or person's agent files an application with the governing authority
5 of the City of Lyons, or the designee thereof, giving such information relative to receiving
6 such exemption as will enable the governing authority of the City of Lyons, or the designee
7 thereof, to make a determination regarding the initial and continuing eligibility of such owner
8 for such exemption. The governing authority of the City of Lyons, or the designee thereof,
9 shall provide application forms for this purpose.

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., as amended. The exemption shall be automatically renewed from year to year
12 as long as the owner occupies the residence as a homestead. After a person has filed the
13 proper application as provided in subsection (c) of this section, it shall not be necessary to
14 make application 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
16 subsection (b) of this section to notify the governing authority of the City of Lyons, or the
17 designee thereof, in the event that person for any reason becomes ineligible for that
18 exemption.

19 (e) The exemption granted by subsection (b) of this section shall not apply to or affect state
20 ad valorem taxes, county ad valorem taxes for county purposes, or county or independent
21 school district ad valorem taxes for educational purposes. The homestead exemption granted
22 by subsection (b) of this section shall be in addition to and not in lieu of any other homestead
23 exemption applicable to municipal ad valorem taxes for municipal purposes.

24 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
25 beginning on or after January 1, 2005.

26

SECTION 2.

27 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal
28 election superintendent of the City of Lyons shall call and conduct an election as provided
29 in this section for the purpose of submitting this Act to the electors of the City of Lyons for
30 approval or rejection. The municipal election superintendent shall conduct that election on
31 the date of the November, 2004, general election and shall issue the call and conduct that
32 election as provided by general law. The municipal superintendent shall cause the date and
33 purpose of the election to be published once a week for two weeks immediately preceding
34 the date thereof in the official organ of Toombs County. The ballot shall have written or
35 printed thereon the words:

