

House Bill 1824 (COMMITTEE SUBSTITUTE)

By: Representative Cummings of the 19th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from City of Rockmart ad valorem taxes for
2 municipal purposes in the amount of \$12,000.00 of the assessed value of the homestead for
3 residents of that city age 65 and older; to provide for definitions; to specify the terms and
4 conditions of the exemption and the procedures relating thereto; to provide for applicability;
5 to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;
6 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 ad valorem taxes for municipal
11 purposes levied by, for, or on behalf of the City of Rockmart and ad valorem taxes to pay
12 interest on and to retire municipal bonded indebtedness.

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

15 (b) Each resident of the City of Rockmart age 65 and older is granted an exemption on that
16 person's homestead from City of Rockmart ad valorem taxes for municipal purposes in the
17 amount of \$12,000.00 of the assessed value of that homestead. The value of that property
18 in excess of such exempted amount shall remain subject to taxation.

19 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
20 section unless the person or person's agent files an application with the governing authority
21 of the City of Rockmart, or the designee thereof, giving such information relative to
22 receiving such exemption as will enable the governing authority of the City of Rockmart, or
23 the designee thereof, to make a determination regarding the initial and continuing eligibility
24 of such owner for such exemption. The governing authority of the City of Rockmart, or the
25 designee thereof, shall provide application forms for this purpose.

1 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
 2 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
 3 as long as the owner occupies the residence as a homestead. After a person has filed the
 4 proper application, as provided in subsection (c) of this section, it shall not be necessary to
 5 make application thereafter for any year and the exemption shall continue to be allowed to
 6 such person. It shall be the duty of any person granted the homestead exemption under
 7 subsection (b) of this section to notify the governing authority of the City of Rockmart, or
 8 the designee thereof, in the event that person for any reason becomes ineligible for that
 9 exemption.

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

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

17 **SECTION 2.**

18 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal
 19 election superintendent of the City of Rockmart shall call and conduct an election as
 20 provided in this section for the purpose of submitting this Act to the electors of the City of
 21 Rockmart for approval or rejection. The municipal election superintendent shall conduct that
 22 election at the time of the general election in November, 2004, and shall issue the call and
 23 conduct that election as provided by general law. The municipal superintendent shall cause
 24 the date and purpose of the election to be published once a week for two weeks immediately
 25 preceding the date thereof in the official organ of Polk County. The ballot shall have written
 26 or printed thereon the words:

27 " YES Shall the Act be approved which provides a homestead exemption from City
 28 of Rockmart ad valorem taxes for municipal purposes in the amount of
 29 NO \$12,000.00 of the assessed value of the homestead for residents of that city
 30 age 65 and older?"

31 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
 32 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
 33 cast on such question are for approval of the Act, Section 1 of this Act shall become of full
 34 force and effect on January 1, 2005. If the Act is not so approved or if the election is not
 35 conducted as provided in this section, Section 1 of this Act shall not become effective and
 36 this Act shall be automatically repealed on the first day of January immediately following

1 that election date. The expense of such election shall be borne by the City of Rockmart. It
2 shall be the municipal election superintendent's duty to certify the result thereof to the
3 Secretary of State.

4 **SECTION 3.**

5 This Act shall become effective upon its approval by the Governor or upon its becoming law
6 without such approval.

7 **SECTION 4.**

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