

House Bill 1705 (AS PASSED HOUSE AND SENATE)

By: Representative Reece of the 11<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from City of Lyerly ad valorem taxes for municipal  
2 purposes in the amount of \$4,000.00 of the assessed value of the homestead for residents of  
3 that city who are 65 years of age or over; 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 Lyerly, including, but not limited to,  
12 any ad valorem taxes to pay 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 (3) "Senior citizen" means a person who is 65 years of age or over on or before January  
16 1 of the year in which application for the exemption under subsection (b) of this section  
17 is made.

18 (b) Each resident of the City of Lyerly who is a senior citizen is granted an exemption on  
19 that person's homestead from City of Lyerly ad valorem taxes for municipal purposes in the  
20 amount of \$4,000.00 of the assessed value of that homestead. The value of that property in  
21 excess of such exempted amount shall remain subject to taxation.

22 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
23 section unless the person or person's agent files an application with the governing authority  
24 of the City of Lyerly, or the designee thereof, giving the person's age and such additional  
25 information relative to receiving such exemption as will enable the governing authority of  
26 the City of Lyerly, or the designee thereof, to make a determination regarding the initial and

1 continuing eligibility of such owner for such exemption. The governing authority of the City  
2 of Lyerly, or the designee thereof, shall provide application forms for this purpose.

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

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

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

19

## SECTION 2.

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

29 " YES Shall the Act be approved which provides a homestead exemption from City  
30 of Lyerly ad valorem taxes for municipal purposes in the amount of  
31  NO \$4,000.00 of the assessed value of the homestead for residents of that city  
32 who are 65 years of age or over?"

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, Section 1 of this Act shall become of full  
36 force and effect on January 1, 2005. If the Act is not so approved or if the election is not

1 conducted as provided in this section, Section 1 of this Act shall not become effective and  
2 this Act shall be automatically repealed on the first day of January immediately following  
3 that election date. The expense of such election shall be borne by the City of Lyerly. It shall  
4 be the municipal election superintendent's duty to certify the result thereof to the Secretary  
5 of State.

6 **SECTION 3.**

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

9 **SECTION 4.**

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