

Senate Bill 246

By: Senator Unterman of the 45th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from City of Buford ad valorem taxes for municipal
2 purposes in the amount of \$22,000.00 of the assessed value of the homestead after a five-year
3 phase-in period for residents of the City of Buford; to provide for definitions; to specify the
4 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) 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 Buford, except for taxes levied for the
12 purposes of the City of Buford Fire District.

13 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
14 the O.C.G.A., as amended, with the additional qualification that it shall include only the
15 primary residence and not more than one contiguous acre of land immediately
16 surrounding such residence.

17 (b)(1) Each resident of the City of Buford is granted an exemption on that person's
18 homestead from all City of Buford ad valorem taxes for municipal purposes, as follows:

19	Amount of exemption of	Tax year beginning
20	<u>assessed value of homestead</u>	<u>date for exemption</u>
21	\$4,400.00	January 1, 2006
22	\$8,800.00	January 1, 2007
23	\$13,200.00	January 1, 2008
24	\$17,600.00	January 1, 2009
25	\$22,000.00	January 1, 2010

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

3 (c) Any person who, as of December 31, 2005, has applied for and is eligible to receive the
4 \$2,000.00 state-wide homestead exemption granted under Code Section 48-5-44 of the
5 O.C.G.A., as amended, shall be eligible automatically for the exemption granted by this Act
6 without applying therefor. Otherwise, a person shall not receive the homestead exemption
7 granted by subsection (b) of this section unless the person or person's agent files an
8 application with the governing authority of the City of Buford, or the designee thereof, giving
9 such information relative to receiving such exemption as will enable the governing authority
10 of the City of Buford, or the designee thereof, to make a determination regarding the initial
11 and continuing eligibility of such owner for such exemption. The governing authority of the
12 City of Buford, or the designee thereof, shall provide application forms for this purpose.

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

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

27 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
28 beginning on or after January 1, 2006.

29 SECTION 2.

30 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal
31 election superintendent of the City of Buford shall call and conduct an election as provided
32 in this section for the purpose of submitting this Act to the electors of the City of Buford for
33 approval or rejection. The municipal election superintendent shall conduct that election on
34 the date of the general municipal election on November 8, 2005, and shall issue the call and
35 conduct that election as provided by general law. The municipal election superintendent
36 shall cause the date and purpose of the election to be published once a week for two weeks

1 immediately preceding the date thereof in the official organ of Gwinnett County. The ballot
2 shall have written or printed thereon the words:

3 " YES Shall the Act be approved which provides a homestead exemption from City
4 of Buford ad valorem taxes for municipal purposes in the amount of
5 NO \$22,000.00 of the assessed value of the homestead for residents of the City
of Buford after a five-year phase-in period?"

6 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
7 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
8 such question are for approval of the Act, Section 1 of this Act shall become of full force and
9 effect on January 1, 2006. If the Act is not so approved or if the election is not conducted
10 as provided in this section, Section 1 of this Act shall not become effective and this Act shall
11 be automatically repealed on the first day of January immediately following that election
12 date. The expense of such election shall be borne by the City of Buford. It shall be the
13 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

14 **SECTION 3.**

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

17 **SECTION 4.**

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