

House Bill 641

By: Representatives Reese of the 98<sup>th</sup>, Mills of the 25<sup>th</sup>, and Coan of the 101<sup>st</sup>

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 and any ad valorem taxes to pay interest on  
13 and to retire municipal bonded indebtedness.

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

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

| 20 | Amount of exemption of             | Tax year beginning        |
|----|------------------------------------|---------------------------|
| 21 | <u>assessed value of homestead</u> | <u>date for exemption</u> |
| 22 | \$4,400.00                         | January 1, 2006           |
| 23 | \$8,800.00                         | January 1, 2007           |
| 24 | \$13,200.00                        | January 1, 2008           |

|   |             |                 |
|---|-------------|-----------------|
| 1 | \$17,600.00 | January 1, 2009 |
| 2 | \$22,000.00 | January 1, 2010 |

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

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

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

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

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

31 **SECTION 2.**

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

1 conduct that election as provided by general law. The municipal election superintendent  
 2 shall cause the date and purpose of the election to be published once a week for two weeks  
 3 immediately preceding the date thereof in the official organ of Gwinnett County. The ballot  
 4 shall have written or printed thereon the words:

5 " YES Shall the Act be approved which provides a homestead exemption from City  
 6 of Buford ad valorem taxes for municipal purposes in the amount of  
 7  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?"

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

16 **SECTION 3.**

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

19 **SECTION 4.**

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