

House Bill 1038

By: Representatives Willard of the 49<sup>th</sup>, Wilkinson of the 52<sup>nd</sup>, Lindsey of the 54<sup>th</sup>, and Geisinger of the 48<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from City of Sandy Springs ad valorem taxes for  
2 municipal purposes in the amount of \$15,000.00 of the assessed value of the homestead for  
3 residents of that city; to provide for definitions; to specify the terms and conditions of the  
4 exemption and the procedures relating thereto; to provide for applicability; to provide for a  
5 referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other  
6 purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 (a) As used in this section, 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 Sandy Springs, except for any ad  
12 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 (b) Each resident of the City of Sandy Springs is granted an exemption on that person's  
16 homestead from City of Sandy Springs ad valorem taxes for municipal purposes in the  
17 amount of \$15,000.00 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 Sandy Springs, or the designee thereof, giving such information relative to  
22 receiving such exemption as will enable the governing authority of the City of Sandy  
23 Springs, or the designee thereof, to make a determination regarding the initial and continuing  
24 eligibility of such owner for such exemption. The governing authority of the City of Sandy  
25 Springs, or the 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 so 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 Sandy Springs,  
 8 or 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, 2006.

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 Sandy Springs 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 Sandy Springs for approval or rejection. The municipal election superintendent shall conduct  
 22 that election on the date of the July, 2006, state-wide general primary and shall issue the call  
 23 and conduct that election as provided by general law. The municipal election superintendent  
 24 shall cause the date and purpose of the election to be published once a week for two weeks  
 25 immediately preceding the date thereof in the official organ of Fulton County. The ballot  
 26 shall have written or printed thereon the words:

27 " YES Shall the Act be approved which provides a homestead exemption from City  
 28 of Sandy Springs ad valorem taxes for municipal purposes in the amount of  
 29  NO \$15,000.00 of the assessed value of the homestead for residents of that  
 30 city?"

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

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

4 **SECTION 3.**

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

7 **SECTION 4.**

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