

House Bill 1578

By: Representative Loudermilk of the 14th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from City of Adairsville ad valorem taxes for
2 municipal purposes in the amount of \$28,000.00 of the assessed value of the homestead for
3 residents of that city who are disabled and whose household income does not exceed
4 \$20,000.00; to provide for definitions; to specify the terms and conditions of the exemption
5 and the procedures relating thereto; to provide for applicability; to provide for a referendum,
6 effective dates, and automatic repeal; to repeal 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 Adairsville, including, but not limited
12 to, 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) "Income" means gross income from all sources including income as retirement,
16 survivor, or disability benefits under the federal Social Security Act or under any other
17 public or private retirement, disability, or pension system.

18 (b) Each resident of the City of Adairsville who is disabled is granted an exemption on that
19 person's homestead from City of Adairsville ad valorem taxes for municipal purposes in the
20 amount of \$28,000.00 of the assessed value of that homestead. The exemption granted by
21 this subsection shall only be granted if that person's income, together with the income of the
22 spouse and all family members who also occupy and reside at such homestead does not
23 exceed \$20,000.00 for the immediately preceding year. The value of that property in excess
24 of such exempted amount shall remain subject to taxation.

25 (c)(1) In order to qualify for the exemption provided for in subsection (b) of this section
26 as being disabled, the person claiming such exemption shall be required to obtain a

1 certificate from not more than three physicians licensed to practice medicine under
2 Chapter 34 of Title 43 of the O.C.G.A., as amended, certifying that in the opinion of such
3 physician or physicians such person is mentally or physically incapacitated to the extent
4 that such person is unable to be gainfully employed and that such incapacity is likely to
5 be permanent. Such certificate or certificates shall constitute part of and be submitted
6 with the application provided for in paragraph (2) of this subsection.

7 (2) A person shall not receive the homestead exemption granted by subsection (b) of this
8 section unless the person or person's agent files an application with the governing
9 authority of the City of Adairsville, or the designee thereof, giving the person's age,
10 income, and such additional information relative to receiving such exemption as will
11 enable the governing authority of the City of Adairsville, or the designee thereof, to make
12 a determination regarding the initial and continuing eligibility of such owner for such
13 exemption. The governing authority of the City of Adairsville, or the designee thereof,
14 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 not be automatically renewed from year to
17 year as long as the owner occupies the residence as a homestead. It shall be necessary to
18 make application thereafter for each year and the exemption shall not continue to be allowed
19 to such person upon failure to so comply. It shall be the duty of any person granted the
20 homestead exemption under subsection (b) of this section to notify the governing authority
21 of the City of Adairsville, or the designee thereof, in the event that person for any reason
22 becomes ineligible for that exemption.

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

28 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
29 beginning on or after January 1, 2007.

30 SECTION 2.

31 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal
32 election superintendent of the City of Adairsville shall call and conduct an election as
33 provided in this section for the purpose of submitting this Act to the electors of the City of
34 Adairsville for approval or rejection. The municipal election superintendent shall conduct
35 that election on the date of the November, 2006, state-wide general election and shall issue
36 the call and conduct that election as provided by general law. The municipal election

1 superintendent shall cause the date and purpose of the election to be published once a week
2 for two weeks immediately preceding the date thereof in the official organ of Bartow County.
3 The ballot shall have written or printed thereon the words:

4 " YES Shall the Act be approved which provides a homestead exemption from City
5 of Adairsville ad valorem taxes for municipal purposes in the amount of
6 NO \$28,000.00 of the assessed value of the homestead for residents of that city
7 who are disabled and whose household income does not exceed
8 \$20,000.00?"

9 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
10 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
11 cast on such question are for approval of the Act, Section 1 of this Act shall become of full
12 force and effect on January 1, 2007. If the Act is not so approved or if the election is not
13 conducted as provided in this section, Section 1 of this Act shall not become effective and
14 this Act shall be automatically repealed on the first day of January immediately following
15 that election date. The expense of such election shall be borne by the City of Adairsville.
16 It shall be the municipal election superintendent's duty to certify the result thereof to the
17 Secretary of State.

18 **SECTION 3.**

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

21 **SECTION 4.**

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