

House Bill 1197 (AS PASSED HOUSE AND SENATE)

By: Representative Lane of the 167th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from City of Darien ad valorem taxes for municipal
2 purposes in an amount equal to the amount by which the current year assessed value of a
3 homestead exceeds the base year assessed value of such homestead; to provide for
4 definitions; to specify the terms and conditions of the exemption and the procedures relating
5 thereto; 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 municipal ad valorem taxes for
11 municipal purposes levied by, for, or on behalf of the City of Darien, including, but not
12 limited to, ad valorem taxes to pay interest on and to retire municipal bonded
13 indebtedness.

14 (2) "Base year" means the taxable year immediately preceding the taxable year in which
15 the exemption under this Act is first granted to the most recent owner of such homestead.

16 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
17 the O.C.G.A., as amended.

18 (b) Each resident of the City of Darien is granted an exemption on that person's homestead
19 from City of Darien ad valorem taxes for municipal purposes in an amount equal to the
20 amount by which the current year assessed value of that homestead exceeds the base year
21 assessed value of that homestead. This exemption shall not apply to taxes assessed on
22 improvements to the homestead or additional land that is added to the homestead after
23 January 1 of the base year. If any real property is added to or removed from the homestead,
24 the base year assessed value shall be adjusted to reflect such addition or removal and the
25 exemption shall be recalculated accordingly. The value of that property in excess of such
26 exempted amount shall remain subject to taxation.

1 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
2 section unless the person or person's agent files an application with the governing authority
3 of the City of Darien, or the designee thereof, giving such information relative to receiving
4 such exemption as will enable the governing authority of the City of Darien, or the designee
5 thereof, to make a determination regarding the initial and continuing eligibility of such owner
6 for such exemption. The governing authority of the City of Darien, or the designee thereof,
7 shall provide application forms for this purpose.

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

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

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

24 **SECTION 2.**

25 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal
26 election superintendent of the City of Darien shall call and conduct an election as provided
27 in this section for the purpose of submitting this Act to the electors of the City of Darien for
28 approval or rejection. The municipal election superintendent shall conduct that election on
29 the date of the state-wide general election in 2006, and shall issue the call and conduct that
30 election as provided by general law. The municipal election superintendent shall cause the
31 date and purpose of the election to be published once a week for two weeks immediately
32 preceding the date thereof in the official organ of McIntosh County. The ballot shall have
33 written or printed thereon the words:

1 " YES Shall the Act be approved which provides a homestead exemption from City
 2 of Darien ad valorem taxes for municipal purposes in an amount equal to
 3 NO the amount by which the current year assessed value of a homestead
 4 exceeds the base year assessed value of such homestead?"

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

13 **SECTION 3.**

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

16 **SECTION 4.**

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