

The House Committee on State Planning and Community Affairs - Local Legislation offers the following substitute to SB 40:

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from City of Pembroke ad valorem taxes for
2 municipal purposes in the amount of \$50,000.00 of the assessed value of the homestead for
3 residents of that city who are 65 years of age or over; to provide for definitions; to specify
4 the 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 Pembroke, 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) "Senior citizen" means a person who is 65 years of age or over on or before January
16 1 of the year in which application for the exemption under subsection (b) of this section
17 is made.

18 (b) Each resident of the City of Pembroke who is a senior citizen is granted an exemption
19 on that person's homestead from City of Pembroke ad valorem taxes for municipal purposes
20 in the amount of \$50,000.00 of the assessed value of that homestead. The value of that
21 property in excess of such exempted amount shall remain subject to taxation.

22 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
23 section unless the person or person's agent files an application with the governing authority
24 of the City of Pembroke, or the designee thereof, giving the person's age and such additional
25 information relative to receiving such exemption as will enable the governing authority of
26 the City of Pembroke, or the designee thereof, to make a determination regarding the initial

- 1 and continuing eligibility of such owner for such exemption. The governing authority of the
 2 City of Pembroke, or the designee thereof, shall provide application forms for this purpose.
- 3 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
 4 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
 5 as long as the owner occupies the residence as a homestead. After a person has filed the
 6 proper application, as provided in subsection (c) of this section, it shall not be necessary to
 7 make application thereafter for any year and the exemption shall continue to be allowed to
 8 such person. It shall be the duty of any person granted the homestead exemption under
 9 subsection (b) of this section to notify the governing authority of the City of Pembroke, or
 10 the designee thereof, in the event that person for any reason becomes ineligible for that
 11 exemption.
- 12 (e) The exemption granted by subsection (b) of this section shall not apply to or affect state
 13 ad valorem taxes, county ad valorem taxes for county purposes, or county or independent
 14 school district ad valorem taxes for educational purposes. The homestead exemption granted
 15 by subsection (b) of this section shall be in lieu of and not in addition to any other homestead
 16 exemption applicable to municipal ad valorem taxes for municipal purposes.
- 17 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
 18 beginning on or after January 1, 2007.

19 SECTION 2.

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

29 " YES Shall the Act be approved which provides a homestead exemption from City
 30 of Pembroke ad valorem taxes for municipal purposes in the amount of
 31 NO \$50,000.00 of the assessed value of the homestead for residents of that city
 32 who are 65 years of age or over?"

33 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 34 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 35 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 36 effect on January 1, 2007. If the Act is not so approved or if the election is not conducted

1 as provided in this section, Section 1 of this Act shall not become effective and this Act shall
2 be automatically repealed on the first day of January immediately following that election
3 date. The expense of such election shall be borne by the City of Pembroke. It shall be the
4 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

5 **SECTION 3.**

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

8 **SECTION 4.**

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