

House Bill 402

By: Representatives Beasley-Teague of the 65th and Horne of the 71st

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from City of Palmetto ad valorem taxes for municipal
2 purposes in the amount of \$25,000.00 of the assessed value of the homestead for residents
3 of that city who are 65 years of age or over; 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 provide for duties and responsibilities
6 of the election superintendent of the City of Palmetto; to repeal conflicting laws; and for
7 other purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

10 (a) Each resident of the City of Palmetto who is 65 years of age or older is hereby granted
11 an exemption on that person's homestead from City of Palmetto ad valorem taxes, except
12 those to pay interest on and retire bonded indebtedness, for municipal purposes in the amount
13 of \$25,000.00 of the assessed value of that homestead. The value of that property in excess
14 of such exempted amount shall remain subject to taxation.

15 (b) In order to qualify for the exemption provided for in subsection (a) of this section as a
16 qualified person who is 65 years of age or older, the person claiming such exemption shall
17 be required to file an application with the governing authority of the City of Palmetto, or the
18 designee thereof, and shall also file an affidavit with the city clerk of Palmetto giving his or
19 her age and such additional information relative to receiving such exemption as will enable
20 the governing authority of the City of Palmetto, or the designee thereof, to make a
21 determination regarding the initial and continuing eligibility of such owner for such
22 exemption. The governing authority of the City of Palmetto, or the designee thereof, shall
23 provide application and affidavit forms for this purpose.

24 (c) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
25 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
26 as long as the owner occupies the residence as a homestead. After a person has filed the

1 proper application, as provided in subsection (b) of this section, it shall not be necessary to
 2 make application thereafter for any year and the exemption shall continue to be allowed to
 3 such person. It shall be the duty of any person granted the homestead exemption under
 4 subsection (a) of this section to notify the governing authority of the City of Palmetto, or the
 5 designee thereof, in the event that person for any reason becomes ineligible for that
 6 exemption.

7 (d) The exemption granted by subsection (a) of this section shall apply to all taxable years
 8 beginning on or after January 1, 2008.

9 **SECTION 2.**

10 (a) Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
 11 superintendent of the City of Palmetto shall call and conduct an election as provided in this
 12 section for the purpose of submitting this Act to the electors of the City of Palmetto for
 13 approval or rejection. The election superintendent shall conduct that election on the next
 14 general election in 2007, and shall issue the call and conduct that election as provided by
 15 general law. The election superintendent shall cause the date and purpose of the election to
 16 be published once a week for two weeks immediately preceding the date thereof in the
 17 official organ of the City of Palmetto. The ballot shall have written or printed thereon the
 18 words:

19 "() YES Shall the Act be approved which provides a homestead exemption from City
 20 of Palmetto ad valorem taxes for municipal purposes in the amount of
 21 () NO \$25,000.00 of the assessed value of the homestead for residents of that city
 22 who are 65 years of age or over?"

23 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 24 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 25 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 26 effect on January 1, 2008. If said local Act is not approved at such election, this Act shall
 27 not become effective under any circumstances otherwise provided for in this section and
 28 shall stand repealed in its entirety on January 1, 2008. If this Act is not so approved or if the
 29 election is not conducted as provided in this section, Section 1 of this Act shall not become
 30 effective and this Act shall be automatically repealed on the first day of January immediately
 31 following that election date. The expense of such election shall be borne by the City of
 32 Palmetto. It shall be the election superintendent's duty to certify the result thereof to the
 33 Secretary of State.

34 (b) For the purposes of the referendum election provided for in this section, the qualified
 35 electors of the City of Palmetto shall be those qualified electors residing within the corporate
 36 limits of the City of Palmetto.

