

House Bill 575

By: Representative Morris of the 155<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from City of Santa Claus ad valorem taxes for  
2 municipal purposes in an amount equal to the amount by which the current year assessed  
3 value of a 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 applicability; to provide for a referendum, effective dates, and  
6 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 municipal ad valorem taxes for  
11 municipal purposes levied by, for, or on behalf of the City of Santa Claus, including, but  
12 not limited to, ad valorem taxes to pay interest on and to retire municipal bonded  
13 indebtedness.

14 (2) "Base year" means:

15 (A) Except as otherwise provided in subparagraph (B) of this paragraph, the taxable  
16 year immediately preceding the taxable year in which the exemption under this Act is  
17 first granted to the most recent owner of such homestead; or

18 (B) With respect to any person who applies for and is granted the homestead  
19 exemption under this Act for the 2008 tax year, the base year assessed value of the  
20 homestead shall be the 2004 assessed value of the homestead.

21 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
22 the O.C.G.A., as amended, with the additional qualification that it shall include not more  
23 than five contiguous acres of homestead property.

24 (b) Each resident of the City of Santa Claus is granted an exemption on that person's  
25 homestead from City of Santa Claus ad valorem taxes for municipal purposes in an amount  
26 equal to the amount by which the current year assessed value of that homestead exceeds the

1 base year assessed value of that homestead. This exemption shall not apply to taxes assessed  
2 on improvements to the homestead or additional land that is added to the homestead after  
3 January 1 of the base year. If any real property is added to or removed from the homestead,  
4 the base year assessed value shall be adjusted to reflect such addition or removal and the  
5 exemption shall be recalculated accordingly. The value of that property in excess of such  
6 exempted amount shall remain subject to taxation.

7 (c) 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 authority  
9 of the City of Santa Claus, or the designee thereof, giving such information relative to  
10 receiving such exemption as will enable the governing authority of the City of Santa Claus,  
11 or the designee thereof, to make a determination regarding the initial and continuing  
12 eligibility of such owner for such exemption. The governing authority of the City of Santa  
13 Claus, or the designee thereof, shall provide application forms for this purpose.

14 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
15 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
16 as long as the owner occupies the residence as a homestead. After a person has filed the  
17 proper application as provided in subsection (c) of this section, it shall not be necessary to  
18 make application thereafter for any year and the exemption shall continue to be allowed to  
19 such person. It shall be the duty of any person granted the homestead exemption under  
20 subsection (b) of this section to notify the governing authority of the City of Santa Claus, or  
21 the designee thereof, in the event that person for any reason becomes ineligible for that  
22 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 addition to and not in lieu of 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, 2008.

## 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 Santa Claus 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 Santa Claus for approval or rejection. The municipal election superintendent shall conduct  
35 that election on the Tuesday after the first Monday in November, 2007, and shall issue the  
36 call and conduct that election as provided by general law. The municipal superintendent

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

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

8 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 9 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 10 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
 11 effect on January 1, 2008. If the Act is not so approved or if the election is not conducted  
 12 as provided in this section, Section 1 of this Act shall not become effective and this Act shall  
 13 be automatically repealed on the first day of January immediately following that election  
 14 date. The expense of such election shall be borne by the City of Santa Claus. It shall be the  
 15 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

16 **SECTION 3.**

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

19 **SECTION 4.**

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