

House Bill 632 (AS PASSED HOUSE AND SENATE)

By: Representatives Jerguson of the 22nd, Hill of the 21st, Byrd of the 20th, and Hamilton of the 23rd

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from City of Woodstock ad valorem taxes for
2 municipal purposes in the amount of \$100,000.00 of the assessed value of the homestead for
3 residents of that city who are 62 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 Woodstock, 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.

15 (3) "Senior citizen" means a person who is 62 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 Woodstock who is a senior citizen is granted an exemption
19 on that person's homestead from City of Woodstock ad valorem taxes for municipal purposes
20 in the amount of \$100,000.00 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 Woodstock, or the designee thereof, giving the person's age and such
25 additional information relative to receiving such exemption as will enable the governing
26 authority of the City of Woodstock, or the designee thereof, to make a determination

1 regarding the initial and continuing eligibility of such owner for such exemption. The
2 governing authority of the City of Woodstock, or the designee thereof, shall provide
3 application forms for this purpose. Any person who claimed and qualified for the exemption
4 provided by the Act approved April 13, 2001 (Ga. L. 2001, p. 3797), shall be qualified for
5 the exemption provided by this Act, subject to automatic renewal and duty to notify of
6 ineligibility as provided in subsection (d) of this section.

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

16 (e) The exemption granted by subsection (b) of this section shall not apply to or affect state
17 ad valorem taxes, county ad valorem taxes for county purposes, or county or independent
18 school district ad valorem taxes for educational purposes. The homestead exemption granted
19 by subsection (b) of this section shall be in addition to and not in lieu of any other homestead
20 exemption applicable to municipal ad valorem taxes for municipal purposes except that for
21 senior citizens it shall be the sole homestead exemption applicable to City of Woodstock ad
22 valorem taxes for city purposes.

23 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
24 beginning on or after January 1, 2008.

25 **SECTION 2.**

26 An Act providing for a homestead exemption for senior citizens of the City of Woodstock,
27 approved April 13, 2001 (Ga. L. 2001, p. 3797), is repealed in its entirety as of January 1,
28 2008, subject to referendum approval as specified in Section 3 of this Act.

29 **SECTION 3.**

30 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal
31 election superintendent of the City of Woodstock shall call and conduct an election as
32 provided in this section for the purpose of submitting this Act to the electors of the City of
33 Woodstock for approval or rejection. The municipal election superintendent shall conduct
34 that election on the Tuesday after the first Monday in November, 2007, and shall issue the
35 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 Cherokee
 3 County. 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 Woodstock ad valorem taxes for city purposes for up to \$250,000.00 of
 6 NO the appraised value of the homestead for residents of that city who are 62
 7 years of age or over and therefore repeal the Act approved on November 6,
 8 2001, which read, 'Shall the Act be approved which provides a homestead
 9 exemption from City of Woodstock ad valorem taxes for city purposes for
 10 the full value of the homestead after a two-year phase-in period for residents
 11 of that city who are 62 years of age or older?'"

12 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 13 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 14 such question are for approval of the Act, Sections 1 and 2 of this Act shall become of full
 15 force and effect on January 1, 2008. If the Act is not so approved or if the election is not
 16 conducted as provided in this section, Sections 1 and 2 of this Act shall not become effective
 17 and this Act shall be automatically repealed on the first day of January immediately
 18 following that election date. The expense of such election shall be borne by the City of
 19 Woodstock. It shall be the municipal election superintendent's duty to certify the result
 20 thereof to the Secretary of State.

21 **SECTION 4.**

22 Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon
 23 its approval by the Governor or upon its becoming law without such approval.

24 **SECTION 5.**

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