

House Bill 1426

By: Representative Amerson of the 9th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from City of Dahlonega ad valorem taxes for municipal
2 purposes in the amount of \$60,000.00 of the assessed value of the homestead for residents
3 of that city who are 65 years of age or older or who are disabled; to provide for definitions;
4 to specify the terms and conditions of the exemption and the procedures relating thereto; to
5 provide for applicability; to provide for a referendum, effective dates, and automatic repeal;
6 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 ad valorem taxes for municipal
11 purposes levied by, for, or on behalf of the City of Dahlonega, 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, with the additional qualification that it shall include not more
15 than five contiguous acres of homestead property.

16 (3) "Senior citizen" means a person who is 65 years of age or older on or before January
17 1 of the year in which application for the exemption under subsection (b) of this section
18 is made.

19 (b) Each resident of the City of Dahlonega who is a senior citizen or who is disabled is
20 granted an exemption on that person's homestead from City of Dahlonega ad valorem taxes
21 for municipal purposes in the amount of \$60,000.00 of the assessed value of that homestead.
22 The value of that property in excess of such exempted amount shall remain subject to
23 taxation.

24 (c)(1) In order to qualify for the exemption provided for in subsection (b) of this section
25 as being disabled, the person claiming such exemption shall be required to obtain a
26 certificate from not more than three physicians licensed to practice medicine under

1 Chapter 34 of Title 43 of the O.C.G.A., as amended, certifying that in the opinion of such
2 physician or physicians, such person is mentally or physically incapacitated to the extent
3 that such person is unable to be gainfully employed and that such incapacity is likely to
4 be permanent. Such certificate or certificates shall constitute part of and be submitted
5 with the application provided for in paragraph (2) of this subsection. A person can also
6 qualify for the exemption provided for in subsection (b) of this section as being disabled,
7 by presenting evidence that such person has been found to be disabled by the Social
8 Security Administration or 100 percent disabled by the Veterans Administration.

9 (2) A person shall not receive the homestead exemption granted by subsection (b) of this
10 section unless such person or person's agent files an application with the governing
11 authority of the City of Dahlonega, or the designee thereof, giving the person's age and
12 such additional information relative to receiving such exemption as will enable the
13 governing authority of the City of Dahlonega, or the designee thereof, to make a
14 determination regarding the initial and continuing eligibility of such person for such
15 exemption. The governing authority of the City of Dahlonega, or the designee thereof,
16 shall provide application forms for this purpose.

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

26 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
27 state ad valorem taxes, county ad valorem taxes for county purposes, or county or
28 independent school district ad valorem taxes for educational purposes. The homestead
29 exemption granted by subsection (b) of this section shall be in addition to and not in lieu of
30 any other homestead exemption applicable to City of Dahlonega ad valorem taxes for
31 municipal purposes.

32 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
33 beginning on or after January 1, 2009.

34 SECTION 2.

35 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal
36 election superintendent of the City of Dahlonega shall call and conduct an election as

