

The Senate State and Local Governmental Operations Committee offered the following substitute to HB 493:

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from City of Doraville ad valorem taxes for municipal
2 purposes for the full value of the homestead for residents of that city who are 70 years of age
3 or over; to provide for definitions; to specify the terms and conditions of the exemption and
4 the procedures relating thereto; to provide for applicability; to provide for a referendum,
5 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

7
8 (a) As used in this Act, the term:

9 (1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal
10 purposes levied by, for, or on behalf of the City of Doraville, including, but not limited
11 to, any ad valorem taxes to pay interest on and to retire municipal bonded indebtedness.

12 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
13 the O.C.G.A., as amended.

14 (3) "Senior citizen" means a person who is 70 years of age or over on or before January
15 1 of the year in which application for the exemption under subsection (b) of this section
16 is made.

17 (b) Each resident of the City of Doraville who is a senior citizen is granted an exemption on
18 that person's homestead from City of Doraville ad valorem taxes for municipal purposes for
19 the full value of that homestead.

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

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

10 (e) The exemption granted by subsection (b) of this section shall not apply to or affect state
 11 ad valorem taxes, county ad valorem taxes for county purposes, or county or independent
 12 school district ad valorem taxes for educational purposes. The homestead exemption granted
 13 by subsection (b) of this section shall be in lieu of and not in addition to any other homestead
 14 exemption applicable to municipal ad valorem taxes for municipal purposes.

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

17 SECTION 2.

18 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal
 19 election superintendent of the City of Doraville shall call and conduct an election as provided
 20 in this section for the purpose of submitting this Act to the electors of the City of Doraville
 21 for approval or rejection. The municipal election superintendent shall conduct that election
 22 on the Tuesday next following the first Monday in November, 2008, and shall issue the call
 23 and conduct that election as provided by general law. The municipal superintendent shall
 24 cause the date and purpose of the election to be published once a week for two weeks
 25 immediately preceding the date thereof in the official organ of DeKalb County. The ballot
 26 shall have written or printed thereon the words:

27 " YES Shall the Act be approved which provides a homestead exemption from City
 28 of Doraville ad valorem taxes for municipal purposes for the full value of
 29 NO the homestead for residents of that city who are 70 years of age or over?"

30 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
 31 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
 32 cast on such question are for approval of the Act, Section 1 of this Act shall become of full
 33 force and effect on January 1, 2009. If the Act is not so approved or if the election is not
 34 conducted as provided in this section, Section 1 of this Act shall not become effective and
 35 this Act shall be automatically repealed on the first day of January immediately following
 36 that election date. The expense of such election shall be borne by the City of Doraville. It

1 shall be the municipal election superintendent's duty to certify the result thereof to the
2 Secretary of State.

3 **SECTION 3.**

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

6 **SECTION 4.**

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