

House Bill 1453

By: Representative Allison of the 8<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from City of Hiawassee ad valorem taxes for  
2 municipal purposes in the amount of \$8,000.00 of the assessed value of the homestead for  
3 residents of that city; to provide for definitions; 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 repeal conflicting laws; and for other  
6 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 Hiawassee, 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.

15 (b) Each resident of the City of Hiawassee is granted an exemption on that person's  
16 homestead from City of Hiawassee ad valorem taxes for municipal purposes in the amount  
17 of \$8,000.00 of the assessed value of that homestead. The value of that property in excess  
18 of such exempted amount shall remain subject to taxation.

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

26 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
 27 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
 28 as long as the person granted the homestead exemption under subsection (b) of this section  
 29 occupies the residence as a homestead. After a person has filed the proper application as  
 30 provided in subsection (c) of this section, it shall not be necessary to make application  
 31 thereafter for any year, and the exemption shall continue to be allowed to such person. It  
 32 shall be the duty of any person granted the homestead exemption under subsection (b) of this  
 33 section to notify the governing authority of the City of Hiawassee, or the designee thereof,  
 34 in the event that person for any reason becomes ineligible for such exemption.

35 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
 36 state ad valorem taxes, county ad valorem taxes for county purposes, or county or  
 37 independent school district ad valorem taxes for educational purposes. The homestead  
 38 exemption granted by subsection (b) of this section shall be in addition to and not in lieu of  
 39 any other homestead exemption applicable to City of Hiawassee ad valorem taxes for  
 40 municipal purposes.

41 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
 42 beginning on or after January 1, 2011.

## 43 SECTION 2.

44 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal  
 45 election superintendent of the City of Hiawassee shall call and conduct an election as  
 46 provided in this section for the purpose of submitting this Act to the electors of the City of  
 47 Hiawassee for approval or rejection. The municipal election superintendent shall conduct  
 48 that election on the date of the general primary and shall issue the call and conduct that  
 49 election as provided by general law. The municipal election superintendent shall cause the  
 50 date and purpose of the election to be published once a week for two weeks immediately  
 51 preceding the date thereof in the official organ of Towns County. The ballot shall have  
 52 written or printed thereon the words:

53 "( ) YES Shall the Act be approved which provides a homestead exemption from City  
 54 of Hiawassee ad valorem taxes for municipal purposes in the amount of  
 55 ( ) NO \$8,000.00 of the assessed value of the homestead for residents of that city?"

56 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 57 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 58 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
 59 effect on January 1, 2011. If the Act is not so approved or if the election is not conducted  
 60 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
 61 be automatically repealed on the first day of January immediately following that election

62 date. The expense of such election shall be borne by the City of Hiawassee. It shall be the  
63 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

64 **SECTION 3.**

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

67 **SECTION 4.**

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