

Senate Bill 547

By: Senator Chapman of the 3rd

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from City of St. Marys ad valorem taxes for
2 municipal purposes in the amount of \$40,000.00 of the assessed value of the homestead for
3 residents of that city who are 65 years of age or older whose income does not exceed
4 \$40,000.00; to provide for definitions; to specify the terms and conditions of the exemption
5 and the procedures relating thereto; to provide for the specific repeal of a prior homestead
6 exemption; to provide for applicability; to provide for a referendum, effective dates, and
7 automatic repeal; to repeal conflicting laws; and for other purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

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

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

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

16 (3) "Income" means Georgia taxable net income determined pursuant to Chapter 7 of
17 Title 48 of the O.C.G.A., as amended, for state income tax purposes, except income shall
18 not include income received as retirement, survivor, or disability benefits under the
19 federal Social Security Act or under any other public or private retirement, disability, or
20 pension system, except such income which is in excess of the maximum amount
21 authorized to be paid to an individual and such individual's spouse under the federal
22 Social Security Act. Income from such sources in excess of such maximum amount shall
23 be included as income for the purposes of this Act.

24 (4) "Senior citizen" means a person who is 65 years of age or older on or before January
25 1 of the year in which application for the exemption under subsection (b) of this section
26 is made.

27 (b) Each resident of the City of St. Marys who is a senior citizen is granted an exemption on
28 that person's homestead from City of St. Marys ad valorem taxes for municipal purposes in
29 the amount of \$40,000.00 of the assessed value of that homestead. The exemption under this
30 subsection shall only be granted if that person's income, together with the income of the
31 spouse who also occupies and resides at such homestead, does not exceed \$40,000.00 for the
32 immediately preceding year. The value of that property in excess of such exempted amount
33 shall remain subject to taxation.

34 (c) Any person who, as of December 31, 2010, has applied for and is eligible to receive the
35 homestead exemption from all City of St. Marys ad valorem taxes for any city purposes,
36 including, but not limited to, taxes to retire bonded indebtedness, in the amount of
37 \$25,000.00 of the assessed value of the homestead for residences of the City of St. Marys
38 who are 65 years of age or older and whose income does not exceed \$25,000.00, approved
39 September 18, 1991 (Ga. L. 1991, Ex. Sess., p. 460), shall be eligible automatically for the
40 exemption granted by subsection (b) of this section without apply therefor. Otherwise, a
41 person shall not receive the homestead exemption granted by subsection (b) of this section
42 unless such person or person's agent files an application with the governing authority of the
43 City of St. Marys, or the designee thereof, giving the person's age, income, and such
44 additional information relative to receiving such exemption as will enable the governing
45 authority of the City of St. Marys, or the designee thereof, to make a determination regarding
46 the initial and continuing eligibility of such person for such exemption. The governing
47 authority of the City of St. Marys, or the designee thereof, shall provide application forms
48 for this purpose.

49 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
50 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
51 as long as the person granted the homestead exemption under subsection (b) of this section
52 occupies the residence as a homestead. After a person has filed the proper application as
53 provided in subsection (c) of this section, it shall not be necessary to make application
54 thereafter for any year and the exemption shall continue to be allowed to such person. It
55 shall be the duty of any person granted the homestead exemption under subsection (b) of this
56 section to notify the governing authority of the City of St. Marys, or the designee thereof, in
57 the event that person for any reason becomes ineligible for that exemption.

58 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
59 state ad valorem taxes, county ad valorem taxes for county purposes, or county or
60 independent school district ad valorem taxes for educational purposes. The homestead
61 exemption granted by subsection (b) of this section shall be in lieu of and not in addition to
62 any other homestead exemption applicable to City of St. Marys ad valorem taxes for
63 municipal purposes.

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

66 (g) An Act to provide a homestead exemption from all City of St. Marys ad valorem taxes
67 for any city purposes, including, but not limited to, taxes to retire bonded indebtedness, in
68 the amount of \$25,000.00 of the assessed value of the homestead for residences of the City
69 of St. Marys who are 65 years of age or older and whose income does not exceed \$25,000.00,
70 approved September 18, 1991 (Ga. L. 1991, Ex. Sess., p. 460), is repealed effective at the last
71 moment of December 31, 2010.

72 SECTION 2.

73 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal
74 election superintendent of the City of St. Marys shall call and conduct an election as provided
75 in this section for the purpose of submitting this Act to the electors of the City of St. Marys
76 for approval or rejection. The municipal election superintendent shall conduct that election
77 on the date of the 2010 state-wide general primary and shall issue the call and conduct that
78 election as provided by general law. The municipal election superintendent shall cause the
79 date and purpose of the election to be published once a week for two weeks immediately
80 preceding the date thereof in the official organ of Camden County. The ballot shall have
81 written or printed thereon the words:

82 "() YES Shall the Act be approved which replaces the current homestead exemption
83 from City of St. Marys ad valorem taxes for municipal purposes in the
84 () NO amount of \$25,000.00 of the assessed value of the homestead for residents
85 of that city who are 65 years of age or older whose income does not exceed
86 \$25,000.00 with a new exemption in the amount of \$40,000.00 for residents
87 who are 65 years of age or older whose income does not exceed
88 \$40,000.00?"

89 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
90 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
91 such question are for approval of the Act, Section 1 of this Act shall become of full force and
92 effect on January 1, 2011. If the Act is not so approved or if the election is not conducted
93 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
94 be automatically repealed on the first day of January immediately following that election
95 date. The expense of such election shall be borne by the City of St. Marys. It shall be the
96 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

97 **SECTION 3.**

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

100 **SECTION 4.**

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