

House Bill 1498

By: Representative Powell of the 29th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from City of Royston ad valorem taxes for municipal
2 purposes in the amount of \$10,000.00 of the assessed value of the homestead for residents
3 of that city who are 65 years of age or older; to provide for definitions; to specify the terms
4 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 Royston, except for any ad valorem
12 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 (3) "Senior citizen" means a person who is 65 years of age or older 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 Royston who is a senior citizen is granted an exemption on
19 that person's homestead from City of Royston ad valorem taxes for municipal purposes in
20 the amount of \$10,000.00 of the assessed value of that homestead. The value of that property
21 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 such person or person's agent files an application with the governing authority
24 of the City of Royston, or the designee thereof, giving such person's age and such additional
25 information relative to receiving such exemption as will enable the governing authority of
26 the City of Royston, or the designee thereof, to make a determination regarding the initial

27 and continuing eligibility of such person for such exemption. The governing authority of the
 28 City of Royston, or the designee thereof, shall provide application forms for this purpose.

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

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

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

46 SECTION 2.

47 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal
 48 election superintendent of the City of Royston shall call and conduct an election as provided
 49 in this section for the purpose of submitting this Act to the electors of the City of Royston
 50 for approval or rejection. The municipal election superintendent shall conduct that election
 51 on the date of the state-wide general election in November, 2010, and shall issue the call and
 52 conduct that election as provided by general law. The municipal election superintendent
 53 shall cause the date and purpose of the election to be published once a week for two weeks
 54 immediately preceding the date thereof in the official organ of Franklin County. The ballot
 55 shall have written or printed thereon the words:

56 " YES Shall the Act be approved which provides a homestead exemption from City
 57 of Royston ad valorem taxes for municipal purposes in the amount of
 58 NO \$10,000.00 of the assessed value of the homestead for residents of that city
 59 who are 65 years of age or older?"

60 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 61 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 62 such question are for approval of the Act, Section 1 of this Act shall become of full force and

63 effect on January 1, 2011. If the Act is not so approved or if the election is not conducted
64 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
65 be automatically repealed on the first day of January immediately following that election
66 date. The expense of such election shall be borne by the City of Royston. It shall be the
67 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

68 **SECTION 3.**

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

71 **SECTION 4.**

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