

Senate Bill 547

By: Senator Chapman of the 3rd

**VETOED**

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.