

House Bill 218

By: Representative Battles of the 15<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from City of Emerson 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 62 years of age or over and whose income, excluding certain retirement  
4 income, does not exceed \$10,000.00; to provide for definitions; to specify the terms and  
5 conditions of the exemption and the procedures relating thereto; to provide for applicability;  
6 to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;  
7 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 Emerson, 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 62 years of age or over on or before January 1  
25 of the year in which application for the exemption under subsection (b) of this section is  
26 made.

27 (b) Each resident of the City of Emerson who is a senior citizen is granted an exemption on  
28 that person's homestead from City of Emerson ad valorem taxes for municipal purposes in  
29 the amount of \$10,000.00 of the assessed value of that homestead. The exemption granted  
30 by this subsection shall only be granted if that person's income together with the income of  
31 the spouse who also occupies and resides at such homestead does not exceed \$10,000.00 for  
32 the immediately preceding year. The value of that property in excess of such exempted  
33 amount shall remain subject to taxation.

34 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
35 section unless the person or person's agent files an application with the governing authority  
36 of the City of Emerson, or the designee thereof, giving the person's age, income, and such  
37 additional information relative to receiving such exemption as will enable the governing  
38 authority of the City of Emerson, or the designee thereof, to make a determination regarding  
39 the initial and continuing eligibility of such owner for such exemption. The governing  
40 authority of the City of Emerson, or the designee thereof, shall provide application forms for  
41 this purpose.

42 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
43 the O.C.G.A., as amended. The exemption shall not be automatically renewed from year to  
44 year as long as the owner occupies the residence as a homestead. It shall be necessary to  
45 make application thereafter for each year and the exemption shall not continue to be allowed  
46 to such person upon failure to so comply. It shall be the duty of any person granted the  
47 homestead exemption under subsection (b) of this section to notify the governing authority  
48 of the City of Emerson, or the designee thereof, in the event that person for any reason  
49 becomes ineligible for that exemption.

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

55 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
56 beginning on or after January 1, 2012.

57 **SECTION 2.**

58 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal  
59 election superintendent of the City of Emerson shall call and conduct an election as provided  
60 in this section for the purpose of submitting this Act to the electors of the City of Emerson  
61 for approval or rejection. The municipal election superintendent shall conduct that election  
62 on the date of the November, 2011, municipal general election and shall issue the call and

63 conduct that election as provided by general law. The municipal superintendent shall cause  
 64 the date and purpose of the election to be published once a week for two weeks immediately  
 65 preceding the date thereof in the official organ of Bartow County. The ballot shall have  
 66 written or printed thereon the words:

67 "( ) YES Shall the Act be approved which provides a homestead exemption from City  
 68 ( ) NO of Emerson ad valorem taxes for municipal purposes in the amount of  
 69 \$10,000.00 of the assessed value of the homestead for residents of that city  
 70 who are 62 years of age or over and whose income, not including certain  
 71 retirement income, does not exceed \$10,000.00?"

72 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons  
 73 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
 74 cast on such question are for approval of the Act, Section 1 of this Act shall become of full  
 75 force and effect on January 1, 2012. If the Act is not so approved or if the election is not  
 76 conducted as provided in this section, Section 1 of this Act shall not become effective and  
 77 this Act shall be automatically repealed on the first day of January immediately following  
 78 that election date. The expense of such election shall be borne by the City of Emerson. It  
 79 shall be the municipal election superintendent's duty to certify the result thereof to the  
 80 Secretary of State.

81 **SECTION 3.**

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

84 **SECTION 4.**

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