

House Bill 540

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 Young Harris ad valorem taxes for  
2 municipal purposes in the amount of \$10,000.00 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 Young Harris, 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 Young Harris is granted an exemption on that person's  
16 homestead from City of Young Harris ad valorem taxes for municipal purposes in the amount  
17 of \$10,000.00 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)(1) Except as provided in paragraph (2) of this subsection, a person shall not receive the  
20 homestead exemption granted by subsection (b) of this section unless such person or  
21 person's agent files an application with the governing authority of the City of Young Harris,  
22 or the designee thereof, giving such information relative to receiving such exemption as  
23 will enable the governing authority of the City of Young Harris, or the designee thereof,  
24 to make a determination regarding the initial and continuing eligibility of such person for  
25 such exemption. The governing authority of the City of Young Harris, or the designee  
26 thereof, shall provide application forms for this purpose.

27 (2) The homestead exemption shall be granted without application to any resident who has  
28 applied for and been granted the exemption provided for in Code Section 48-5-44 of the  
29 O.C.G.A.

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

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

45 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
46 beginning on or after January 1 of the year following the year in which this Act is approved  
47 by the voters under Section 2 of this Act.

## 48 **SECTION 2.**

49 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal  
50 election superintendent of the City of Young Harris shall call and conduct an election as  
51 provided in this section for the purpose of submitting this Act to the electors of the City of  
52 Young Harris for approval or rejection. The municipal election superintendent shall conduct  
53 that election on the date of the first election which is otherwise held in the City of Young  
54 Harris more than 45 days after this Act becomes law and shall issue the call and conduct that  
55 election as provided by general law. If for any reason the election provided for in this Act  
56 is not held at such time, then it shall be held on the date of the next election which is  
57 otherwise held in the City of Young Harris. The municipal election superintendent shall  
58 cause the date and purpose of the election to be published once a week for two weeks  
59 immediately preceding the date thereof in the official organ of Towns County. The ballot  
60 shall have written or printed thereon the words:

