

House Bill 219 (AS PASSED HOUSE AND SENATE)

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 \$40,000.00 of the assessed value of the homestead for residents  
3 of that city who are 65 years of age or over; 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 Emerson, 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 (3) "Senior citizen" means a person who is 65 years of age or over on or before January 1  
16 of the year in which application for the exemption under subsection (b) of this section is  
17 made.

18 (b) Each resident of the City of Emerson who is a senior citizen is granted an exemption on  
19 that person's homestead from City of Emerson ad valorem taxes for municipal purposes in  
20 the amount of \$40,000.00 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 the person or person's agent files an application with the governing authority  
24 of the City of Emerson, or the designee thereof, giving the person's age and such additional  
25 information relative to receiving such exemption as will enable the governing authority of  
26 the City of Emerson, or the designee thereof, to make a determination regarding the initial

27 and continuing eligibility of such owner for such exemption. The governing authority of the  
 28 City of Emerson, 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 owner occupies the residence as a homestead. After a person has filed the  
 32 proper application, as provided in subsection (c) of this section, it shall not be necessary to  
 33 make application thereafter for any year and the exemption shall continue to be allowed to  
 34 such person. It shall be the duty of any person granted the homestead exemption under  
 35 subsection (b) of this section to notify the governing authority of the City of Emerson, or the  
 36 designee thereof, in the event that person for any reason becomes ineligible for that  
 37 exemption.

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

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

## 45 SECTION 2.

46 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal  
 47 election superintendent of the City of Emerson shall call and conduct an election as provided  
 48 in this section for the purpose of submitting this Act to the electors of the City of Emerson  
 49 for approval or rejection. The municipal election superintendent shall conduct that election  
 50 on the date of the November, 2011, municipal general election and shall issue the call and  
 51 conduct that election as provided by general law. The municipal superintendent shall cause  
 52 the date and purpose of the election to be published once a week for two weeks immediately  
 53 preceding the date thereof in the official organ of Bartow County. The ballot shall have  
 54 written or printed thereon the words:

55 "( ) YES Shall the Act be approved which provides a homestead exemption from City  
 56 ( ) NO of Emerson ad valorem taxes for municipal purposes in the amount of  
 57 \$40,000.00 of the assessed value of the homestead for residents of that city  
 58 who are 65 years of age or over?"

59 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 60 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 61 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
 62 effect on January 1, 2012. If the Act is not so approved or if the election is not conducted

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

67 **SECTION 3.**

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

70 **SECTION 4.**

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