

House Bill 220 (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 \$10,000.00 of the assessed value of the homestead for residents  
3 of that city; to provide for definitions; to specify the terms and conditions of the exemption  
4 and the procedures relating thereto; to provide for applicability; to provide for a referendum,  
5 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 (a) As used in this Act, the term:

9 (1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal  
10 purposes levied by, for, or on behalf of the City of Emerson, including, but not limited  
11 to, any ad valorem taxes to pay interest on and to retire municipal bonded indebtedness.

12 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
13 the O.C.G.A., as amended.

14 (b) Each resident of the City of Emerson is granted an exemption on that person's homestead  
15 from City of Emerson ad valorem taxes for municipal purposes in the amount of \$10,000.00  
16 of the assessed value of that homestead. The value of that property in excess of such  
17 exempted amount shall remain subject to taxation.

18 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
19 section unless the person or person's agent files an application with the governing authority  
20 of the City of Emerson, or the designee thereof, giving such information relative to receiving  
21 such exemption as will enable the governing authority of the City of Emerson, or the  
22 designee thereof, to make a determination regarding the initial and continuing eligibility of  
23 such owner for such exemption. The governing authority of the City of Emerson, or the  
24 designee thereof, shall provide application forms for this purpose.

25 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
26 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year

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

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

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

## 41 **SECTION 2.**

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

51 "( ) YES Shall the Act be approved which provides a homestead exemption from City  
 52 ( ) NO of Emerson ad valorem taxes for municipal purposes in the amount of  
 53 \$10,000.00 of the assessed value of the homestead for residents of that  
 54 city?"

55 All persons desiring to vote for approval of the Act shall vote "Yes," all those persons  
 56 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
 57 cast on such question are for approval of the Act, Section 1 of this Act shall become of full  
 58 force and effect on January 1, 2012. If the Act is not so approved or if the election is not  
 59 conducted as provided in this section, Section 1 of this Act shall not become effective and  
 60 this Act shall be automatically repealed on the first day of January immediately following  
 61 that election date. The expense of such election shall be borne by the City of Emerson. It

62 shall be the municipal election superintendent's duty to certify the result thereof to the  
63 Secretary of State.

64 **SECTION 3.**

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

67 **SECTION 4.**

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