

House Bill 522 (AS PASSED HOUSE AND SENATE)

By: Representative Holt of the 112th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from City of Oxford 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 Oxford, except for any ad valorem
11 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 Oxford is granted an exemption on that person's homestead
15 from City of Oxford 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 such person or person's agent files an application with the governing authority
20 of the City of Oxford, or the designee thereof, giving such information relative to receiving
21 such exemption as will enable the governing authority of the City of Oxford, or the designee
22 thereof, to make a determination regarding the initial and continuing eligibility of such
23 person for such exemption. The governing authority of the City of Oxford, or the designee
24 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 person granted the homestead exemption under subsection (b) of this section
 28 occupies the residence as a homestead. After a person has filed the proper application as
 29 provided in subsection (c) of this section, it shall not be necessary to make application
 30 thereafter for any year, and the exemption shall continue to be allowed to such person. It
 31 shall be the duty of any person granted the homestead exemption under subsection (b) of this
 32 section to notify the governing authority of the City of Oxford, or the designee thereof, in the
 33 event that person for any reason becomes ineligible for such exemption.

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

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

42 **SECTION 2.**

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

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

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

62 date. The expense of such election shall be borne by the City of Oxford. It shall be the
63 municipal election superintendent's duty to certify the result thereof to the 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.