

House Bill 540 (AS PASSED HOUSE AND SENATE)

By: Representative Allison of the 8th

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:

