

House Bill 545 (AS PASSED HOUSE AND SENATE)

By: Representatives Parent of the 81<sup>st</sup>, Henson of the 87<sup>th</sup>, and Holcomb of the 82<sup>nd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from City of Doraville ad valorem taxes for municipal  
2 purposes in the amount of \$25,000.00 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 repeal a local  
5 constitutional amendment; to provide for a referendum, effective dates, and automatic repeal;  
6 to repeal 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 Doraville, except for any ad valorem  
12 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, with the additional qualification that it shall include not more  
15 than five contiguous acres of homestead property.

16 (b) Each resident of the City of Doraville is granted an exemption on that person's  
17 homestead from City of Doraville ad valorem taxes for municipal purposes in the amount of  
18 \$25,000.00 of the assessed value of that homestead. The value of that property in excess of  
19 such exempted amount shall remain subject to taxation.

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

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

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

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

44

## SECTION 2.

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

54 "( ) YES Shall the Act be approved which provides a homestead exemption from City  
 55 ( ) NO of Doraville ad valorem taxes for municipal purposes in the amount of  
 56 \$25,000.00 of the assessed value of the homestead for residents of that city  
 57 and repeals prior exemptions?"

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

63 be automatically repealed on the first day of January immediately following that election  
64 date. The expense of such election shall be borne by the City of Doraville. It shall be the  
65 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

66 **SECTION 3.**

67 If this Act is approved in the referendum provided for in Section 2 of this Act, that local  
68 constitutional amendment providing a \$50,000.00 homestead exemption for municipal taxes  
69 for each resident of the City of Doraville found at Ga. L. 1982, p. 2610, and continued in  
70 force and effect pursuant to Article XI, Section I, Paragraph IV of the Constitution shall be  
71 repealed on the effective date of this Act.

72 **SECTION 4.**

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

75 **SECTION 5.**

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