

House Bill 1248 (AS PASSED HOUSE AND SENATE)

By: Representatives Bryant of the 160th and Purcell of the 159th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from City of Garden City ad valorem taxes for
2 municipal purposes in the amount of \$40,000.00 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 Garden City, except for any ad
12 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 Garden City is granted an exemption on that person's
16 homestead from City of Garden City ad valorem taxes for municipal purposes in the amount
17 of \$40,000.00 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) A person shall not receive the homestead exemption granted by subsection (b) of this
20 section unless such person or person's agent files an application with the governing authority
21 of the City of Garden City, or the designee thereof, giving such information relative to
22 receiving such exemption as will enable the governing authority of the City of Garden City,
23 or the designee thereof, to make a determination regarding the initial and continuing
24 eligibility of such person for such exemption. The governing authority of the City of Garden
25 City, or the designee thereof, shall provide application forms for this purpose.

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

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

41 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
 42 beginning on or after January 1, 2013.

43 SECTION 2.

44 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal
 45 election superintendent of the City of Garden City shall call and conduct an election as
 46 provided in this section for the purpose of submitting this Act to the electors of the City of
 47 Garden City for approval or rejection. The municipal election superintendent shall conduct
 48 that election on the date of the 2012 state-wide general election and shall issue the call and
 49 conduct that election as provided by general law. The municipal election superintendent
 50 shall cause the date and purpose of the election to be published once a week for two weeks
 51 immediately preceding the date thereof in the official organ of Chatham County. The ballot
 52 shall have written or printed thereon the words:

53 "() YES Shall the Act be approved which provides a homestead exemption from City
 54 of Garden City ad valorem taxes for municipal purposes in the amount of
 55 () NO \$40,000.00 of the assessed value of the homestead for residents of that
 56 city?"

57 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 58 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 59 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 60 effect on January 1, 2013. If the Act is not so approved or if the election is not conducted
 61 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall

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

65 **SECTION 3.**

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

68 **SECTION 4.**

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