

House Bill 534 (AS PASSED HOUSE AND SENATE)

By: Representatives Houston of the 170<sup>th</sup>, Roberts of the 155<sup>th</sup>, and Watson of the 172<sup>nd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act providing for homestead exemptions from ad valorem taxes for city  
2 purposes for certain residents of the City of Tifton, approved March 30, 1993 (Ga. L. 1993,  
3 p. 4278), so as to change the amount of the homestead exemption for residents aged 65 or  
4 older; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 An Act providing for homestead exemptions from ad valorem taxes for city purposes for  
8 certain residents of the City of Tifton, approved March 30, 1993 (Ga. L. 1993, p. 4278), is  
9 amended by revising Section 3 as follows:

10 style="text-align:center">"Section 3.

11 (a) Each resident of the City of Tifton who is 65 years of age or older is granted an  
12 exemption on that person's homestead from all City of Tifton ad valorem taxes for city  
13 purposes in the amount of \$35,000.00 of the assessed value of that homestead. The  
14 exemption granted by this section shall be in lieu of all other homestead exemptions  
15 granted.

16 (b) A person shall not receive the homestead exemption granted by subsection (a) of this  
17 section unless that person or the person's agent files an affidavit with the governing  
18 authority of the City of Tifton giving the person's age and such additional information  
19 relative to receiving such exemption as will enable the governing authority to make a  
20 determination as to whether such owner is entitled to such exemption. The governing  
21 authority shall provide affidavit forms for such purpose."

22 style="text-align:center">**SECTION 2.**

23 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal  
24 election superintendent of the City of Tifton shall call and conduct an election as provided  
25 in this section for the purpose of submitting this Act to the electors of the City of Tifton for

26 approval or rejection. The municipal election superintendent shall conduct that election on  
 27 November 5, 2013, the date of the 2013 regular city election and shall issue the call and  
 28 conduct that election as provided by general law. The municipal election superintendent  
 29 shall cause the date and purpose of the election to be published once a week for two weeks  
 30 immediately preceding the date thereof in the official organ of Tift County. The ballot shall  
 31 have written or printed thereon the words:

32 " YES Shall the Act be approved which provides a homestead exemption from City  
 33 of Tifton ad valorem taxes in the amount of \$35,000.00 of the assessed  
 34  NO value of the homestead for residents of that city aged 65 or older?"

35 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 36 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 37 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
 38 effect on January 1, 2014. If the Act is not so approved or if the election is not conducted  
 39 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
 40 be automatically repealed on the first day of January immediately following that election  
 41 date. The expense of such election shall be borne by the City of Tifton. It shall be the  
 42 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

43 **SECTION 3.**

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

46 **SECTION 4.**

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