

House Bill 1095

By: Representatives Channell of the 120<sup>th</sup> and Kidd of the 145<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from City of Eatonton ad valorem taxes for municipal  
2 purposes in an amount equal to the amount by which the current year assessed value of a  
3 homestead exceeds the base year assessed value of such homestead; to provide for  
4 definitions; to specify the terms and conditions of the exemption and the procedures relating  
5 thereto; to provide for applicability; to provide for a referendum, effective dates, and  
6 automatic repeal; 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 municipal ad valorem taxes for  
11 municipal purposes levied by, for, or on behalf of the City of Eatonton, including, but not  
12 limited to, any ad valorem taxes to pay interest on and to retire municipal bonded  
13 indebtedness.

14 (2) "Base year" means the taxable year immediately preceding the taxable year in which  
15 the exemption under this Act is first granted to the most recent owner of such homestead;  
16 provided, however, that the tax commissioner shall adjust the base year assessed value  
17 annually by the lesser of 3 percent or the percentage change in the Consumer Price Index  
18 for all urban consumers, U. S. City Average, all items 1967-100, or successor report as  
19 reported by the United States Department of Labor Bureau of Labor Statistics.

20 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
21 the O.C.G.A., as amended, with the additional qualification that it shall include not more  
22 than five contiguous acres of homestead property.

23 (b) Each resident of the City of Eatonton is granted an exemption on that person's homestead  
24 from City of Eatonton ad valorem taxes for municipal purposes in an amount equal to the  
25 amount by which the current year assessed value of that homestead exceeds the base year  
26 assessed value of that homestead. This exemption shall not apply to taxes assessed on

27 improvements to such homestead or additional land that is added to such homestead after  
28 January 1 of the base year. If any real property is removed from such homestead, the base  
29 year assessed value shall be adjusted to reflect such removal, and the exemption shall be  
30 recalculated accordingly. The value of that property in excess of such exempted amount  
31 shall remain subject to taxation.

32 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
33 section unless such person or person's agent files an application with the governing authority  
34 of the City of Eatonton, or the designee thereof, giving such information relative to receiving  
35 such exemption as will enable the governing authority of the City of Eatonton, or the  
36 designee thereof, to make a determination regarding the initial and continuing eligibility of  
37 such person for such exemption. The governing authority of the City of Eatonton, or the  
38 designee thereof, shall provide application forms for this purpose.

39 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
40 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
41 as long as the person granted the homestead exemption under subsection (b) of this section  
42 occupies the residence as a homestead. After a person has filed the proper application as  
43 provided in subsection (c) of this section, it shall not be necessary to make application  
44 thereafter for any year, and the exemption shall continue to be allowed to such person. It  
45 shall be the duty of any person granted the homestead exemption under subsection (b) of this  
46 section to notify the governing authority of the City of Eatonton, or the designee thereof, in  
47 the event that person for any reason becomes ineligible for such exemption.

48 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
49 state ad valorem taxes, county ad valorem taxes for county purposes, or county or  
50 independent school district ad valorem taxes for educational purposes. The homestead  
51 exemption granted by subsection (b) of this section shall be in addition to and not in lieu of  
52 any other homestead exemption applicable to City of Eatonton ad valorem taxes for  
53 municipal purposes.

54 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
55 beginning on or after January 1, 2015.

## 56 **SECTION 2.**

57 The municipal election superintendent of the City of Eatonton shall call and conduct an  
58 election as provided in this section for the purpose of submitting this Act to the electors of  
59 the City of Eatonton for approval or rejection. The municipal election superintendent shall  
60 conduct that election on the date of the 2014 November general election and shall issue the  
61 call and conduct that election as provided by general law. The municipal election  
62 superintendent shall cause the date and purpose of the election to be published once a week

63 for two weeks immediately preceding the date thereof in the official organ of Putnam  
64 County. The ballot shall have written or printed thereon the words:

65 " YES Shall the Act be approved which provides a homestead exemption from City  
66 of Eatonton ad valorem taxes for municipal purposes in an amount equal  
67  NO to the amount by which the current year assessed value of a homestead  
68 exceeds the base year assessed value of such homestead?"

69 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
70 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
71 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
72 effect on January 1, 2015. If the Act is not so approved or if the election is not conducted  
73 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
74 be automatically repealed on the first day of January immediately following that election  
75 date. The expense of such election shall be borne by the City of Eatonton. It shall be the  
76 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

77 **SECTION 3.**

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

80 **SECTION 4.**

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