

House Bill 787 (AS PASSED HOUSE AND SENATE)

By: Representatives Dickson of the 6th, Broadrick of the 4th, and Tarvin of the 2nd

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from City of Varnell ad valorem taxes for municipal
2 purposes in the full amount of the assessed value of the homestead for residents of that city
3 who are 65 years of age or older or who are the unremarried spouses of deceased firefighters,
4 police officers, or military veterans; to provide for definitions; to specify the terms and
5 conditions of the exemption and the procedures relating thereto; to provide for applicability;
6 to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;
7 and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 (a) As used in this Act, the term:

11 (1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal
12 purposes levied by, for, or on behalf of the City of Varnell, including, but not limited to,
13 any ad valorem taxes to pay interest on and to retire municipal bonded indebtedness.

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

17 (3) "Senior citizen" means a person who is 65 years of age or older on or before
18 January 1 of the year in which application for the exemption under subsection (b) of this
19 section is made.

20 (b) Each resident of the City of Varnell who is a senior citizen or who is the unremarried
21 spouse of a deceased firefighter, police officer, or military veteran is granted an exemption
22 on that person's homestead from City of Varnell ad valorem taxes for municipal purposes in
23 the full amount of the assessed value of that homestead.

24 (c) A person who is a senior citizen shall not receive the homestead exemption granted by
25 subsection (b) of this section unless such person or person's agent files an application with
26 the governing authority of the City of Varnell, or the designee thereof, giving the person's

27 age and such additional information relative to receiving such exemption as will enable the
28 governing authority of the City of Varnell, or the designee thereof, to make a determination
29 regarding the initial and continuing eligibility of such person for such exemption. A person
30 who is the unremarried spouse of a deceased firefighter, police officer, or military veteran
31 shall not receive the homestead exemption granted by subsection (b) of this section unless
32 such person or person's agent files an application with the governing authority of the City of
33 Varnell, or the designee thereof, giving the name of the person's deceased spouse, the places
34 and dates such deceased spouse served as a firefighter, a police officer, or in the military, and
35 such additional information relative to receiving such exemption as will enable the governing
36 authority of the City of Varnell, or the designee thereof, to make a determination regarding
37 the initial and continuing eligibility of such person for such exemption. The governing
38 authority of the City of Varnell, or the designee thereof, shall provide application forms for
39 this purpose.

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

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

55 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
56 beginning on or after January 1, 2017.

57 **SECTION 2.**

58 The municipal election superintendent of the City of Varnell shall call and conduct an
59 election as provided in this section for the purpose of submitting this Act to the electors of
60 the City of Varnell for approval or rejection. The municipal election superintendent shall
61 conduct that election in conjunction with the 2016 November general election and shall issue
62 the call and conduct that election as provided by general law. The municipal election

63 superintendent shall cause the date and purpose of the election to be published once a week
 64 for two weeks immediately preceding the date thereof in the official organ of Whitfield
 65 County. The ballot shall have written or printed thereon the words:

66 " YES Shall the Act be approved which provides a homestead exemption from City
 67 of Varnell ad valorem taxes for municipal purposes in the full amount of the
 68 NO assessed value of the homestead for residents of that city who are 65 years
 69 of age or older or who are the unremarried spouses of deceased firefighters,
 70 police officers, or military veterans?"

71 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 72 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 73 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 74 effect on January 1, 2017. If the Act is not so approved or if the election is not conducted
 75 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
 76 be automatically repealed on the first day of January immediately following that election
 77 date. The expense of such election shall be borne by the City of Varnell. It shall be the
 78 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

79 **SECTION 3.**

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

82 **SECTION 4.**

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