

House Bill 569

By: Representatives Kelley of the 16th and Battles of the 15th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from City of Euharlee ad valorem taxes for municipal
2 purposes in the amount of \$28,000.00 of the assessed value of the homestead for residents
3 of that city who are disabled and whose household income does not exceed \$20,000.00; to
4 provide for definitions; to specify the terms and conditions of the exemption and the
5 procedures relating thereto; to provide for applicability; to provide for a referendum,
6 effective dates, and 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 ad valorem taxes for municipal
11 purposes levied by, for, or on behalf of the City of Euharlee, including, but not limited
12 to, any ad 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 (3) "Income" means gross income from all sources, including income as retirement,
16 survivor, or disability benefits under the federal Social Security Act or under any other
17 public or private retirement, disability, or pension system.

18 (b) Each resident of the City of Euharlee who is disabled is granted an exemption on that
19 person's homestead from City of Euharlee ad valorem taxes for municipal purposes in the
20 amount of \$28,000.00 of the assessed value of that homestead. The exemption granted by
21 this subsection shall only be granted if that person's income, together with the income of the
22 spouse and all family members who also occupy and reside at such homestead, does not
23 exceed \$20,000.00 for the immediately preceding year. The value of that property in excess
24 of such exempted amount shall remain subject to taxation.

25 (c)(1) In order to qualify for the exemption provided for in subsection (b) of this section
26 as being disabled, the person claiming such exemption shall be required to obtain a

27 certificate from not more than three physicians licensed to practice medicine under
 28 Chapter 34 of Title 43 of the O.C.G.A., as amended, certifying that in the opinion of such
 29 physician or physicians such person is mentally or physically incapacitated to the extent
 30 that such person is unable to be gainfully employed and that such incapacity is likely to
 31 be permanent. Such certificate or certificates shall constitute part of and be submitted
 32 with the application provided for in paragraph (2) of this subsection.

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

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

49 (e) The exemption granted by subsection (b) of this section shall not apply to or affect state
 50 ad valorem taxes, county ad valorem taxes for county purposes, or county or independent
 51 school district ad valorem taxes for educational purposes. The homestead exemption granted
 52 by subsection (b) of this section shall be in lieu of and not in addition to any other homestead
 53 exemption applicable to municipal ad valorem taxes for 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, 2018.

56 **SECTION 2.**

57 The municipal election superintendent of the City of Euharlee 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 Euharlee for approval or rejection. The municipal election superintendent shall
 60 conduct that election on the Tuesday next following the first Monday in November, 2017,
 61 and shall issue the call and conduct that election as provided by general law. The municipal
 62 election superintendent shall cause the date and purpose of the election to be published once

63 a week for two weeks immediately preceding the date thereof in the official organ of Bartow
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 () NO of Euharlee ad valorem taxes for municipal purposes in the amount of
67 \$28,000.00 of the assessed value of the homestead for residents of that city
68 who are disabled and whose household income does not exceed
69 \$20,000.00?"

70 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
71 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
72 cast on such question are for approval of the Act, Section 1 of this Act shall become of full
73 force and effect on January 1, 2018. If the Act is not so approved or if the election is not
74 conducted as provided in this section, Section 1 of this Act shall not become effective and
75 this Act shall be automatically repealed on the first day of January immediately following
76 that election date. The expense of such election shall be borne by the City of Euharlee. It
77 shall be the municipal election superintendent's duty to certify the result thereof to the
78 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.