

House Bill 443 (AS PASSED HOUSE AND SENATE)

By: Representatives Rakestraw of the 19th, Gravley of the 67th, Alexander of the 66th, and Maxwell of the 17th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from City of Hiram ad valorem taxes for municipal
2 purposes in the amount of \$40,000.00 of the assessed value of the homestead for residents
3 of that city; to provide for definitions; to specify the terms and conditions of the exemption
4 and the procedures relating thereto; to provide for applicability; to provide for a referendum,
5 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

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

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

12 (2) "Homestead" shall have the same meaning as in Code Section 48-5-40 of the
13 O.C.G.A., as amended.

14 (b) Each resident of the City of Hiram is granted an exemption on that person's homestead
15 from City of Hiram ad valorem taxes for municipal purposes in the amount of \$40,000.00
16 of the assessed value of that homestead. The value of that property in excess of such
17 exempted amount shall remain subject to taxation.

18 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
19 section unless the person or person's agent files an application with the governing authority
20 of the City of Hiram, or the designee thereof, giving the person's age and such additional
21 information relative to receiving such exemption as will enable the governing authority of
22 the City of Hiram, or the designee thereof, to make a determination regarding the initial and
23 continuing eligibility of such person for such exemption. The governing authority of the City
24 of Hiram, or the designee thereof, shall provide application forms for this purpose.

25 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
26 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year

27 as long as the owner occupies the residence as a homestead. After a person has filed the
 28 proper application, as provided in subsection (c) of this section, it shall not be necessary to
 29 make application thereafter for any year and the exemption shall continue to be allowed to
 30 such person. It shall be the duty of any person granted the homestead exemption under
 31 subsection (b) of this section to notify the governing authority of the City of Hiram, or the
 32 designee thereof, in the event that person for any reason becomes ineligible for that
 33 exemption.

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

39 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
 40 beginning on or after January 1, 2018.

41 **SECTION 2.**

42 The municipal election superintendent of the City of Hiram shall call and conduct an election
 43 as provided in this section for the purpose of submitting this Act to the electors of the City
 44 of Hiram for approval or rejection. The municipal election superintendent shall conduct that
 45 election on the Tuesday after the first Monday in November, 2017, and shall issue the call
 46 and conduct that election as provided by general law. The municipal election superintendent
 47 shall cause the date and purpose of the election to be published once a week for two weeks
 48 immediately preceding the date thereof in the official organ of Paulding County. The ballot
 49 shall have written or printed thereon the words:

50 "() YES Shall the Act be approved which provides a homestead exemption from City
 51 () NO of Hiram ad valorem taxes for municipal purposes in the amount of
 52 \$40,000.00 of the assessed value of the homestead for residents of that
 53 city?"

54 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 55 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 56 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 57 effect on January 1, 2018. If the Act is not so approved or if the election is not conducted
 58 as provided in this section, Section 1 of this Act shall not become effective and this Act shall
 59 be automatically repealed on the first day of January immediately following that election
 60 date. The expense of such election shall be borne by the City of Hiram. It shall be the
 61 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

62 **SECTION 3.**

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

65 **SECTION 4.**

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