

House Bill 612 (AS PASSED HOUSE AND SENATE)

By: Representatives Dreyer of the 59th and Schofield of the 60th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from City of Hapeville ad valorem taxes for municipal
2 purposes in the amount of \$20,000.00 of the assessed value of the homestead for residents
3 of that city who are 65 years of age or older, who are veterans, or who are disabled; 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 Hapeville.

12 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
13 the O.C.G.A., as amended.

14 (3) "Senior citizen" means a person who is 65 years of age or older on or before January
15 1 of the year in which application for the exemption under subsection (b) of this section
16 is made.

17 (4) "Veteran" means any veteran who was discharged under other than dishonorable
18 conditions and who served on active duty in the armed forces of the United States or on
19 active duty in a reserve component of the armed forces of the United States, including the
20 National Guard during wartime.

21 (b) Each resident of the City of Hapeville who is a senior citizen, who is a veteran, or who
22 is disabled is granted an exemption on that person's homestead from City of Hapeville ad
23 valorem taxes for municipal purposes in the amount of \$20,000.00 of the assessed value
24 of that homestead. The value of that property in excess of such exempted amount shall
25 remain subject to taxation.

26 (c)(1) In order to qualify for the exemption provided for in subsection (b) of this section
27 as being disabled, the person claiming such exemption shall be required to obtain a
28 certificate from not more than three physicians licensed to practice medicine under
29 Chapter 34 of Title 43 of the O.C.G.A., as amended, certifying that in the opinion of such
30 physician or physicians, such person is mentally or physically incapacitated to the extent
31 that such person is unable to be gainfully employed and that such incapacity is likely to
32 be permanent. Such certificate or certificates shall constitute part of and be submitted
33 with the application provided for in paragraph (2) of this subsection.

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

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

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

58 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
59 beginning on or after January 1, 2020.

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SECTION 2.

61 The municipal election superintendent of the City of Hapeville shall call and conduct an
 62 election as provided in this section for the purpose of submitting this Act to the electors of
 63 the City of Hapeville for approval or rejection. The municipal election superintendent shall
 64 conduct that election on the Tuesday after the first Monday in November, 2019 and shall
 65 issue the call and conduct that election as provided by general law. The municipal election
 66 superintendent shall cause the date and purpose of the election to be published once a week
 67 for two weeks immediately preceding the date thereof in the official organ of Fulton County.
 68 The ballot shall have written or printed thereon the words:

69 " YES Shall the Act be approved which provides a homestead exemption from City
 70 of Hapeville ad valorem taxes for municipal purposes in the amount of
 71 NO \$20,000.00 of the assessed value of the homestead for residents of that city
 72 who are 65 years of age or older, who are veterans, or who are disabled?"

73 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 74 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 75 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 76 effect on January 1, 2020. If the Act is not so approved or if the election is not conducted
 77 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
 78 be automatically repealed on the first day of January immediately following that election
 79 date. The expense of such election shall be borne by the City of Hapeville. It shall be the
 80 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

81

SECTION 3.

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

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SECTION 4.

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