Senate Bill 531

By: Senators Guhl of the 45th and Crotts of the 17th

AS PASSED

A BILL TO BE ENTITLED

AN ACT

To amend an Act to provide a homestead exemption from City of Conyers ad valorem taxes for municipal purposes in the amount of $10,000.00 of the assessed value of the homestead for each resident of the City of Conyers, which is in lieu of and not in addition to any other homestead exemption applicable to City of Conyers ad valorem taxes for municipal purposes, approved April 19, 2001 (Ga. L. 2001, p. 4394), so as to increase the homestead exemption to $13,000.00; to provide for conditions and procedures relating thereto; to provide for a referendum; to provide for applicability; to provide an effective date and automatic repeal under certain circumstances; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

An Act to provide a homestead exemption from City of Conyers ad valorem taxes for municipal purposes in the amount of $10,000.00 of the assessed value of the homestead for each resident of the City of Conyers, which is in lieu of and not in addition to any other homestead exemption applicable to City of Conyers ad valorem taxes for municipal purposes, approved April 19, 2001 (Ga. L. 2001, p. 4394), is amended by striking subsection (b) of Section 1 and inserting in lieu thereof the following:

"(b) Each resident of the City of Conyers is granted an exemption on that person's homestead from all City of Conyers ad valorem taxes for municipal purposes in the amount of $13,000.00 of the assessed value of that homestead. The value of the homestead in excess of the amount exempted by this section shall remain subject to taxation."

SECTION 2.

The exemption granted by this Act shall apply to all taxable years beginning on or after January 1, 2003.

SECTION 3.

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of the City of Conyers shall call and conduct an election as provided in this section for the purpose of submitting this part to the electors of the City of Conyers for approval or rejection. The election superintendent shall conduct that election on the date of the November, 2002, general election and shall issue the call and conduct that election as provided by general law. The superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of the City of Conyers. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which replaces the current $10,000.00 homestead exemption from certain City of Conyers ad valorem taxes for
( ) NO municipal purposes with a new $13,000.00 homestead exemption from certain City of Conyers ad valorem taxes for municipal purposes?"

All persons desiring to vote for approval of the Act shall vote "Yes," and those persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, then Sections 1 and 2 of this Act shall become of full force and effect on January 1, 2003, and shall be applicable to all taxable years beginning on or after January 1, 2003. If Sections 1 and 2 of this Act are not so approved or if the election is not conducted as provided in this section, Sections 1 and 2 of this Act shall not become effective and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by the City of Conyers. It shall be the election superintendent´s duty to certify the result thereof to the Secretary of State.

SECTION 4.

Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

SECTION 5.

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