Senate Bill 248

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

AS PASSED

A BILL TO BE ENTITLED

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; to provide for conditions and procedures relating thereto; to repeal a specific Act; to provide for a referendum; to provide for applicability; to provide an effective date and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

(a) For purposes of this Act, the term:

(1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal purposes levied by, for, or on behalf of the City of Conyers, except for taxes to pay interest on or retire bonded indebtedness.

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

(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 $10,000.00 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.

(c) A person shall not receive the homestead exemption granted by subsection (b) of this section unless the person or person´s agent files an application with the governing authority of the City of Conyers, or the designee thereof, giving such information relative to receiving such exemption as will enable the tax commissioner to make a determination as to whether such owner is entitled to such exemption.

(d) The governing authority of the City of Conyers or the designee thereof shall provide application forms for the exemption granted by subsection (b) of this section and shall require such information as may be necessary to determine the initial and continuing eligibility of the owner for the exemption.

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

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

(g) The exemption granted by subsection (b) of this section shall apply to all taxable years beginning on or after January 1, 2002.

(h) An Act providing a homestead exemption from City of Conyers ad valorem taxes for municipal purposes in the amount of $7,000.00 of the assessed value of the homestead for each resident of the City of Conyers, approved April 19, 2000 (Ga. L. 2000, p. 3616), is repealed in its entirety effective on January 1, 2001.

SECTION 2.

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, 2001, municipal 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 provides a $10,000.00 homestead exemption from certain City of Conyers ad valorem taxes for municipal
( ) NO 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, it shall become of full force and effect immediately. If the Act is not so approved or if the election is not conducted as provided in

this section, the remaining sections 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 3.

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

SECTION 4.

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