House Bill 1725 (AS PASSED HOUSE AND SENATE)

By: Representatives Day of the 126th, Bordeaux of the 125th, Stephens of the 123rd, Jackson of the 124th, Post 1, and Stephens of the 124th, Post 2

A BILL TO BE ENTITLED

AN ACT

To amend an Act providing for a base year assessed value homestead exemption from the City of Vernonburg ad valorem taxes for municipal purposes, approved April 12, 1999 (Ga. L. 1999, p. 4207), as amended, so as to allow an unremarried surviving spouse to reapply for such exemption and receive the base year assessed value of the deceased spouse; to allow such exemption to continue to be received by that unremarried surviving spouse; to provide for applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

An Act providing for a base year assessed value homestead exemption from the City of Vernonburg ad valorem taxes for municipal purposes, approved April 12, 1999 (Ga. L. 1999, p. 4207), as amended, is amended in Section 1 by adding a new subsection immediately following subsection (b), to be designated subsection (b.1), to read as follows:

"(b.1)(1) In the case of an unremarried surviving spouse of a deceased spouse who had been granted the exemption provided for in subsection (b) of this section, if such unremarried surviving spouse applies for and is granted such exemption in the 2005 taxable year, notwithstanding any other provision of this Act to the contrary, the base year for that unremarried surviving spouse shall be the same as the base year of the deceased spouse, so long as that unremarried surviving spouse continues to occupy the home as a residence and homestead.

(2) In all other cases, the unremarried surviving spouse of the deceased spouse who has been granted the exemption provided for in subsection (b) of this section shall continue to receive the exemption provided under subsection (b) of this section, so long as that unremarried surviving spouse continues to occupy the home as a residence and homestead."

SECTION 2.

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal election superintendent of the City of Vernonburg shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the City of Vernonburg for approval or rejection. The municipal election superintendent shall conduct that election on the date of the November, 2004, 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 Chatham County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which allows the base year assessed value homestead exemption from the City of Vernonburg ad valorem taxes for municipal purposes to be granted to an unremarried surviving spouse who reapplies for such exemption at the same level as received by the deceased spouse and which allows such exemption to continue to be received by that unremarried surviving spouse?"

( ) NO

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, Section 1 shall become of full force and effect on January 1, 2005, and shall be applicable to all taxable years beginning on or after January 1, 2005. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 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 Vernonburg. It shall be the municipal 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.