Senate Bill 615

By: Senator Starr of the 44th

AS PASSED

A BILL TO BE ENTITLED

AN ACT

To provide a homestead exemption from City of Forest Park ad valorem taxes for municipal purposes; to provide that the amount of such exemption shall be $50,000.00 of the assessed value of the homestead in 2004, $100,000.00 of the assessed value of the homestead in 2005, and $150,000.00 of the assessed value of the homestead in 2006 and subsequent years; to provide that such exemptions shall be available to all residents of the city; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; 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.

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

(1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for county purposes levied by, for, or on behalf of the City of Forest Park, including, but not limited to, ad valorem taxes to pay interest on and to retire city bonded indebtedness.

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

(b) Each resident of the City of Forest Park is granted an exemption on that person´s homestead from all City of Forest Park ad valorem taxes for municipal purposes in the amount of $50,000.00 of the assessed value of that homestead for fiscal year 2004, $100,000.00 of the assessed value of that homestead for fiscal year 2005, and $150,000.00 of the assessed value of that homestead for fiscal year 2006 and subsequent years. The value of that property in excess of such exempted amount 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 tax commissioner of Clayton County. The tax commissioner shall provide application forms for this purpose.

(d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year so 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 thereafter for any year, 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 tax commissioner of Clayton County in the event that person for any reason becomes ineligible for that exemption.

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

(f) The exemption granted by subsection (b) of this section shall apply to all taxable years beginning on or after January 1, 2004.

SECTION 2.

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of Clayton County 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 Forest Park for approval or rejection. The election superintendent of Clayton County shall conduct that election at the time of the general election in 2004 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 Clayton County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which provides a new homestead exemption from City of Forest Park ad valorem taxes for municipal purposes in the amount of $50,000.00 of the assessed value of the homestead for residents of that

( ) NO city in 2004, $100,000.00 of the assessed value of the homestead for residents of that city in 2005, and $150,000.00 of the assessed value of the homestead for residents of that city in 2006 and subsequent years?"

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 of this Act shall become of full force and effect on January 1, 2004. 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 Clayton County. 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.