Senate Bill 536

By: Senator James of the 35th

AS PASSED

A BILL TO BE ENTITLED

AN ACT

To amend an Act incorporating the City of Chattahoochee Hills, approved April 28, 2006 (Ga. L. 2006, p. 3821), as amended, so as to increase the homestead exemption from City of Chattahoochee Hills ad valorem taxes for municipal purposes for residents of that city who are 65 years of age or older and meet certain income requirements from $10,000.00 to $20,000.00 of the assessed value of the homestead; 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 incorporating the City of Chattahoochee Hills, approved April 28, 2006 (Ga. L. 2006, p. 3821), as amended, is amended by revising subsection (b) of Section 5.08 as follows:

"(b) Each resident of the City of Chattahoochee Hills who is a senior citizen is granted an exemption on that person's homestead from City of Chattahoochee Hills ad valorem taxes for municipal purposes in the amount of $20,000.00 of the assessed value of that homestead. The exemption granted by this subsection shall only be granted if that person's income, together with the income of the spouse who also occupies and resides at such homestead, does not exceed the maximum amount which may be received by an individual and an individual's spouse under the federal Social Security Act for the immediately preceding year. The value of that property in excess of such exempted amount shall remain subject to taxation."

SECTION 2.

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal election superintendent of the City of Chattahoochee Hills 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 Chattahoochee Hills for approval or rejection. The municipal election superintendent shall

conduct that election on the Tuesday after the first Monday in November, 2011, and shall issue the call and conduct that election as provided by general law. The municipal election 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 Fulton County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which amends the charter of the City of Chattahoochee Hills by increasing the homestead exemption from city ad
( ) NO valorem taxes for municipal purposes for residents of that city who are 65 years of age or older and meet certain income requirements from $10,000.00 to $20,000.00 of the assessed value of the homestead?"

All persons desiring to vote for approval of the Act shall vote "Yes," and all 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, 2012, and shall be applicable to all taxable years beginning on or after that date. 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 Chattahoochee Hills. 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.