House Bill 221 (AS PASSED HOUSE AND SENATE)

By: Representative Battles of the 15th

A BILL TO BE ENTITLED

AN ACT

To provide for a homestead exemption from City of Emerson ad valorem taxes for municipal purposes in the amount of $28,000.00 of the assessed value of the homestead for residents of that city who are disabled and whose household income does not exceed $20,000.00; 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 municipal purposes levied by, for, or on behalf of the City of Emerson, including, but not limited to, any ad valorem taxes to pay interest on and to retire municipal bonded indebtedness.

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

(3) "Income" means gross income from all sources including income as retirement, survivor, or disability benefits under the federal Social Security Act or under any other public or private retirement, disability, or pension system.

(b) Each resident of the City of Emerson who is disabled is granted an exemption on that person's homestead from City of Emerson ad valorem taxes for municipal purposes in the amount of $28,000.00 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 and all family members who also occupy and reside at such homestead does not exceed $20,000.00 for the immediately preceding year. The value of that property in excess of such exempted amount shall remain subject to taxation.

(c)(1) In order to qualify for the exemption provided for in subsection (b) of this section as being disabled, the person claiming such exemption shall be required to obtain a

certificate from not more than three physicians licensed to practice medicine under Chapter 34 of Title 43 of the O.C.G.A., as amended, certifying that in the opinion of such physician or physicians such person is mentally or physically incapacitated to the extent that such person is unable to be gainfully employed and that such incapacity is likely to be permanent. Such certificate or certificates shall constitute part of and be submitted with the application provided for in paragraph (2) of this subsection.

(2) 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 Emerson, or the designee thereof, giving the person's age, income, and such additional information relative to receiving such exemption as will enable the governing authority of the City of Emerson, or the designee thereof, to make a determination regarding the initial and continuing eligibility of such owner for such exemption. The governing authority of the City of Emerson, or the designee thereof, 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 not be automatically renewed from year to year as long as the owner occupies the residence as a homestead. It shall be necessary to make application thereafter for each year and the exemption shall not continue to be allowed to such person upon failure to so comply. 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 Emerson, or the designee thereof, in the event that person for any reason becomes ineligible for that exemption.

(e) The exemption granted by subsection (b) of this section shall not apply to or affect state ad valorem taxes, county ad valorem taxes for county purposes, or county or independent 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 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, 2012.

SECTION 2.

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal election superintendent of the City of Emerson 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 Emerson for approval or rejection. The municipal election superintendent shall conduct that election on the date of the November, 2011, municipal general election 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 Bartow County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which provides a homestead exemption from City
( ) NO of Emerson ad valorem taxes for municipal purposes in the amount of $28,000.00 of the assessed value of the homestead for residents of that city who are disabled and whose household income does not exceed $20,000.00?"

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, 2012. 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 Emerson. 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.