

House Bill 1216

By: Representatives Jackson of the 64<sup>th</sup>, Bazemore of the 63<sup>rd</sup>, Boddie of the 62<sup>nd</sup>, and Beasley-Teague of the 65<sup>th</sup>

A BILL TO BE ENTITLED

AN ACT

1 To provide for a homestead exemption from City of Union City ad valorem taxes for  
 2 municipal purposes in the amount of \$2,000.00 of the assessed value of the homestead for  
 3 residents of that city; to provide for definitions; to specify the terms and conditions of the  
 4 exemption and the procedures relating thereto; to provide for applicability; to provide for  
 5 compliance with constitutional requirements; to provide for a referendum, effective dates,  
 6 and automatic repeal; to provide for related matters; to repeal conflicting laws; and for other  
 7 purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

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

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

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

16 (b) Each resident of the City of Union City is granted an exemption on that person's  
 17 homestead from City of Union City ad valorem taxes for municipal purposes in the amount  
 18 of \$2,000.00 of the assessed value of that homestead. The value of that property in excess  
 19 of such exempted amount shall remain subject to taxation.

20 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
 21 section unless such person or person's agent files an application with the governing authority  
 22 of the City of Union City, or the designee thereof, giving such information relative to  
 23 receiving such exemption as will enable the governing authority of the City of Union City,  
 24 or the designee thereof, to make a determination regarding the initial and continuing

25 eligibility of such person for such exemption. The governing authority of the City of Union  
26 City, or the designee thereof, shall provide application forms for this purpose.

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

36 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
37 state ad valorem taxes, county ad valorem taxes for county purposes, or county or  
38 independent school district ad valorem taxes for educational purposes. The homestead  
39 exemption granted by subsection (b) of this section shall be in lieu of and not in addition to  
40 any other homestead exemption applicable to City of Union City ad valorem taxes for  
41 municipal purposes.

42 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
43 beginning on or after January 1, 2021.

44 **SECTION 2.**

45 In accordance with the requirements of Article VII, Section II of the Constitution of the State  
46 of Georgia, this Act shall not become law unless it receives the requisite two-thirds' majority  
47 vote in both the Senate and the House of Representatives.

48 **SECTION 3.**

49 The municipal election superintendent of the City of Union City shall call and conduct an  
50 election as provided in this section for the purpose of submitting this Act to the electors of  
51 the City of Union City for approval or rejection. The municipal election superintendent shall  
52 conduct that election on the Tuesday after the first Monday in November, 2020, and shall  
53 issue the call and conduct that election as provided by general law. The municipal election  
54 superintendent shall cause the date and purpose of the election to be published once a week  
55 for two weeks immediately preceding the date thereof in the official organ of Fulton County.  
56 The ballot shall have written or printed thereon the words:

