

House Bill 272 (AS PASSED HOUSE AND SENATE)

By: Representatives Collins of the 68th, Nix of the 69th, Smith of the 70th, Cooke of the 18th, Gravley of the 67th, and others

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from City of Villa Rica ad valorem taxes for
2 municipal purposes in the amount of \$8,000.00 of the assessed value of the homestead for
3 residents of that city who are 65 years of age or older; to provide for definitions; to specify
4 the terms and conditions of the exemption and the procedures relating thereto; to provide for
5 applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal
6 conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

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

10 (1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal
11 purposes levied by, for, or on behalf of the City of Villa Rica, including, but not limited
12 to, any ad valorem taxes to pay interest on and to retire municipal bonded indebtedness.

13 (2) "Homestead" shall have the same meaning as in Code Section 48-5-40 of the
14 O.C.G.A., as amended.

15 (3) "Senior citizen" means a person who is 65 years of age or older on or before
16 January 1 of the year in which application for the exemption under subsection (b) of this
17 section is made.

18 (b) Each resident of the City of Villa Rica who is a senior citizen is granted an exemption
19 on that person's homestead from City of Villa Rica ad valorem taxes for municipal purposes
20 in the amount of \$8,000.00 of the assessed value of that homestead. The value of that
21 property in excess of such exempted amount shall remain subject to taxation.

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

27 and continuing eligibility of such person for such exemption. The governing authority of the
 28 City of Villa Rica, or the designee thereof, shall provide application forms for this purpose.

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

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

43 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
 44 beginning on or after January 1, 2018.

45 **SECTION 2.**

46 The municipal election superintendent of the City of Villa Rica shall call and conduct an
 47 election as provided in this section for the purpose of submitting this Act to the electors of
 48 the City of Villa Rica for approval or rejection. The municipal election superintendent shall
 49 conduct that election on the third Tuesday in March, 2017, and shall issue the call and
 50 conduct that election as provided by general law. The municipal superintendent shall cause
 51 the date and purpose of the election to be published once a week for two weeks immediately
 52 preceding the date thereof in the official organs of Carroll County and Douglas County. The
 53 ballot shall have written or printed thereon the words:

54 "() YES Shall the Act be approved which provides a homestead exemption from City
 55 () NO of Villa Rica ad valorem taxes for municipal purposes in the amount of
 56 \$8,000.00 of the assessed value of the homestead for residents of that city
 57 who are 65 years of age or older?"

58 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 59 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 60 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 61 effect on January 1, 2018. If the Act is not so approved or if the election is not conducted
 62 as provided in this section, Section 1 of this Act shall not become effective and this Act shall

63 be automatically repealed on the first day of January immediately following that election
64 date. The expense of such election shall be borne by the City of Villa Rica. It shall be the
65 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

66 **SECTION 3.**

67 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
68 its approval by the Governor or upon its becoming law without such approval.

69 **SECTION 4.**

70 All laws and parts of laws in conflict with this Act are repealed.