

House Bill 1233 (AS PASSED HOUSE AND SENATE)

By: Representative Powell of the 32<sup>nd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act to provide for a homestead exemption from City of Lavonia ad valorem  
2 taxes for municipal purposes in the amount of \$10,000.00 of the assessed value of the  
3 homestead for residents of that city who are 65 years of age or older, approved May 11, 2011  
4 (Ga. L. 2011, p. 3964), so as to increase the amount of such exemption; to provide for related  
5 matters; to provide for compliance with constitutional requirements; to provide for  
6 applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal  
7 conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 style="text-align:center">**SECTION 1.**

10 An Act to provide for a homestead exemption from City of Lavonia ad valorem taxes for  
11 municipal purposes in the amount of \$10,000.00 of the assessed value of the homestead for  
12 residents of that city who are 65 years of age or older, approved May 11, 2011 (Ga. L. 2011,  
13 p. 3964), is amended by revising subsections (b) and (f) of Section 1 as follows:

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

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

20 style="text-align:center">**SECTION 2.**

21 In accordance with the requirements of Article VII, Section II, Paragraph II(a)(1) of the  
22 Constitution of the State of Georgia, this Act shall not become law unless it receives the  
23 requisite two-thirds' majority vote in both the Senate and the House of Representatives.

24 **SECTION 3.**

25 The municipal election superintendent of the City of Lavonia shall call and conduct an  
 26 election as provided in this section for the purpose of submitting this Act to the electors of  
 27 the City of Lavonia for approval or rejection. The municipal election superintendent shall  
 28 conduct that election on and in conjunction with the 2020 November general election and  
 29 shall issue the call and conduct that election as provided by general law. The municipal  
 30 election superintendent shall cause the date and purpose of the election to be published once  
 31 a week for two weeks immediately preceding the date thereof in the official organ of  
 32 Franklin County. The ballot shall have written or printed thereon the words:

33 "( ) YES Shall the Act be approved which increases the homestead exemption from  
 34 ( ) NO City of Lavonia ad valorem taxes for municipal purposes from the amount  
 35 of \$10,000.00 of the assessed value of the homestead for residents of that  
 36 city who are 65 years of age or older to \$20,000.00 of the assessed value of  
 37 the homestead?"

38 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 39 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 40 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
 41 effect on January 1, 2021. If the Act is not so approved or if the election is not conducted  
 42 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
 43 be automatically repealed on the first day of January immediately following that election  
 44 date. The expense of such election shall be borne by the City of Lavonia. It shall be the  
 45 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

46 **SECTION 4.**

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

49 **SECTION 5.**

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