

House Bill 888 (AS PASSED HOUSE AND SENATE)

By: Representative Holt of the 112<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from City of Rutledge ad valorem taxes for municipal  
2 purposes in the amount of \$10,000.00 of the assessed value of the homestead for residents  
3 of that city who are 65 years of age or older; to provide for definitions; to specify the terms  
4 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 Rutledge.

12 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
13 the O.C.G.A., as amended, with the additional qualification that it shall include not more  
14 than ten contiguous acres of homestead property.

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

18 (b) Each resident of the City of Rutledge who is a senior citizen is granted an exemption  
19 on that person's homestead from City of Rutledge ad valorem taxes for municipal purposes  
20 in the amount of \$10,000.00 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 such person or person's agent files an application with the governing  
24 authority of the City of Rutledge, or the designee thereof, giving the person's age and such  
25 additional information relative to receiving such exemption as will enable the governing  
26 authority of the City of Rutledge, or the designee thereof, to make a determination

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

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

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

46 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
 47 beginning on or after January 1, 2015.

## 48 **SECTION 2.**

49 The municipal election superintendent of the City of Rutledge 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 Rutledge for approval or rejection. The municipal election superintendent shall  
 52 conduct that election in 2014 on a date specified in O.C.G.A. § 21-2-540 and shall issue the  
 53 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 Morgan  
 56 County. The ballot shall have written or printed thereon the words:

57 "( ) YES Shall the Act be approved which provides a homestead exemption from City  
 58 of Rutledge ad valorem taxes for municipal purposes in the amount of  
 59 ( ) NO \$10,000.00 of the assessed value of the homestead for residents of that city  
 60 who are 65 years of age or older?"

61 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 62 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on

63 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
64 effect on January 1, 2015. If the Act is not so approved or if the election is not conducted  
65 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
66 be automatically repealed on the first day of January immediately following that election  
67 date. The expense of such election shall be borne by the City of Rutledge. It shall be the  
68 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

69 **SECTION 3.**

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

72 **SECTION 4.**

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