

Senate Bill 495

By: Senator James of the 35th

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:

