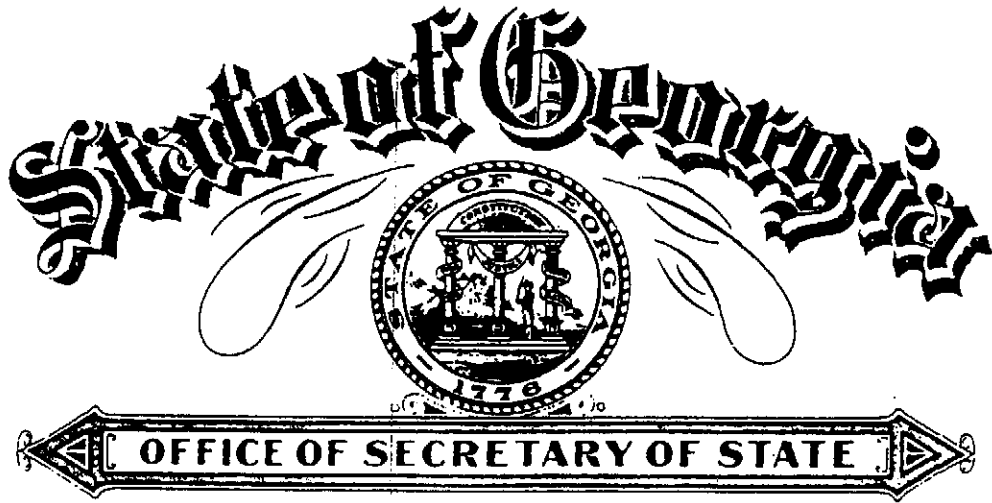


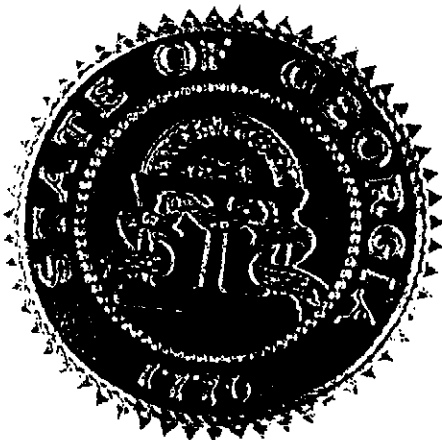
**CITY COUNCIL MEETING**  
**June 9, 2008**

**New Business**

**R. Homestead Exemption Form: Discussion**



*I, Max Cleland, Secretary of State of the State of Georgia, do hereby certify that* the seven pages of photographed matter hereto attached Act No. EX19 (H.B. No. 26EX) approved by the Governor on September 18, 1991 contain a true and correct copy of an Enrolled Act affecting your county; all as the same appear of file and record in this office.



IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of my office, at the Capitol, in the City of Atlanta, this 20th day of September, in the year of our Lord One Thousand Nine Hundred and Ninety-one and of the Independence of the United States of America the Two Hundred and Sixteenth.

*Max Cleland*

SECRETARY OF STATE.

ENROLLMENT

Sept 13, 1991

The Committee of the House on Journals has examined the within and finds the same properly enrolled.

[Signature]  
Chairman

[Signature]  
Speaker of the House

[Signature]  
Clerk of the House

[Signature]  
President of the Senate

[Signature]  
Secretary of the Senate

Received [Signature]  
Secretary, Executive Department

This 13<sup>th</sup> day of September 19 91

Approved

[Signature]  
Governor

This 18<sup>th</sup> day of September 19 91

H. B. No. 26EX Act No. EX 19

General Assembly



AN ACT

To provide a homestead exemption from all City of St. Marys ad valorem taxes for any city purposes, including, but not limited to, taxes to retire bonded indebtedness, in the amount of \$25,000.00 of the assessed value of the homestead for residents of the City of St. Marys who are 65 years of age or older and whose income does not exceed \$25,000.00; and for other purposes.

IN HOUSE

Read 1st time August 26, 1991  
Read 2nd time August 27, 1991  
Read 3rd time August 28, 1991  
And Passed

Ayes 160 Nays 1

[Signature]  
Clerk of the House

IN SENATE

Read 1st time August 28, 1991  
Read 2nd time  
Read 3rd time

And Passed 9/20/91

Ayes 52 Nays 0

[Signature]  
Secretary of the Senate

By: Rep. Dixon of the 151st and Smith of the 152nd

AN ACT

To provide a homestead exemption from all City of St. Marys ad valorem taxes for any city purposes, including, but not limited to, taxes to retire bonded indebtedness, in the amount of \$25,000.00 of the assessed value of the homestead for residents of the City of St. Marys who are 65 years of age or older and whose income does not exceed \$25,000.00; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for a referendum; to provide effective dates; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

Section 1. (a) Each resident of the City of St. Marys who is 65 years of age or older is granted an exemption on that person's homestead from all City of St. Marys ad valorem taxes for any city purposes, including, but not limited to, taxes to retire bonded indebtedness, for the value of that resident's homestead, as defined and qualified in Code Section 48-5-40 of the O.C.G.A.

(b) The exemption provided by this Act shall not be granted unless the resident's net income, together with the net income of that resident's spouse who also occupies and resides at such homestead, as net income as defined by Georgia law, from all sources, except as otherwise provided in this section, does not exceed \$25,000.00 for the immediately preceding taxable year for income tax purposes.

For the purposes of this Act, net income shall not include income received as retirement, survivor, or disability benefits under the federal Social Security Act or under any other public or private retirement, disability, or pension system, except such income which is in excess of the maximum amount authorized to be paid to an individual and that individual's spouse under the federal Social Security Act; and income from such sources in excess of such maximum amount shall be included as net income for the purposes of this Act.

Section 2. The governing authority of the City of St. Marys or its designee shall provide application forms for the exemption granted by this Act and shall require with the initial application an affidavit by the owner as to the age and income of the owner, the income of the owner's spouse who occupies and resides at the homestead, and such other information as may be necessary to determine the eligibility of the owner for the exemption.

Section 3. The exemption granted by this Act shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A. Any person who, as of January 1, 1991, has applied for and is eligible for the \$8,000.00 homestead exemption for each resident of the City of St. Marys who is 65 years of age or older and whose income does not exceed \$10,000.00 pursuant to a local constitutional amendment found at Ga. L. 1980, p. 2260, and continued in force and effect as statutory law pursuant to Article VII, Section II, Paragraph IV of the Constitution, shall be eligible for the homestead exemption granted by this Act without further application.

Section 4. After any such owner has filed the proper affidavit and, if disabled, the proper certificate, as provided in this Act, and has been allowed the exemption provided in this Act, it shall not be necessary that he make application and file such affidavit and certificate for any year thereafter and such exemption shall continue to be allowed to such owner. It shall be the duty of any resident of the City of St. Marys who has claimed the homestead exemption provided for in this Act to notify the governing authority of the City of St. Marys or its designee in the event he becomes ineligible for any reason to receive such homestead exemption.

Section 5. The exemption granted by this Act shall be in lieu of and not in addition to any other homestead exemption from City of St. Marys ad valorem taxes.

Section 6. The exemption granted by this Act shall apply to all taxable years beginning after December 31, 1991.

Section 7. The exemption granted by this Act shall not apply to or affect any county taxes for county purposes, county school district taxes for educational purposes, or state taxes.

Section 8. If this Act is approved in the referendum provided for in Section 9 of this Act, that local constitutional amendment providing an \$8,000.00 homestead exemption for each resident of the City of St. Marys who is 65 years of age or older and whose income does not exceed \$10,000.00 found at Ga. L. 1980, p. 2260, and continued in

force and effect as statutory law pursuant to Article VII, Section II, Paragraph IV of the Constitution, is repealed effective at the last moment of December 31, 1991.

Section 9. Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of the City of St. Marys shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the City of St. Marys for approval or rejection. The election superintendent shall conduct that election on or before December 13, 1991, and shall issue the call therefor not less than 30 nor more than 60 days prior to the date of that election. The superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Camden County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which provides  
a homestead exemption from all City of  
( ) NO St. Marys ad valorem taxes for any city  
purposes in the amount of \$25,000.00 of  
the assessed value of a resident's  
homestead for residents of the City of  
St. Marys who are 65 years of age or  
older and whose income does not exceed  
\$25,000.00 and which repeals a prior  
\$8,000.00 exemption for each resident of  
the city who is 65 years of age or older  
and whose income does not exceed  
\$10,000.00?"

All persons desiring to vote for approval of the Act shall vote "Yes," and those persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, then Sections 1 through 8 of this Act shall become of full force and effect immediately. If Sections 1 through 8 of this Act are not so approved or if the election is not conducted as provided in this section, this Act shall not become effective and this Act shall be automatically repealed on the first day of January immediately following that election date.

The expense of such election shall be borne by the City of St. Marys. It shall be the superintendent's duty to certify the result thereof to the Secretary of State.

Section 10. Except as otherwise provided in Section 9 of this Act, this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

Section 11. All laws and parts of laws in conflict with this Act are repealed.

NOTICE OF INTENTION TO  
INTRODUCE LOCAL LEGISLATION

Notice is given that there will be introduced at the special 1991 session of the General Assembly of Georgia a bill to increase the amount of the exemption from City of St. Marys ad valorem taxes for the full value of homesteads of residents of the City of St. Marys who are 65 years of age or over; to provide procedures; to provide for applicability; to provide for referendum, effective date, and amendment; to repeal an existing homestead exemption; and for other purposes.

This 19th day of August, 1991,  
Honorable Harry D. Dixon  
Representative, 151st District

GEORGIA, FULTON COUNTY

Personally appeared before me, the undersigned authority, duly authorized to administer oaths, Harry D. Dixon, who, on oath, deposes and says that he is Representative from the 151st District, and that the attached copy of Notice of Intention to Introduce Local Legislation was published in the Southeast Georgian which is the official organ of Camden County, on the following date: August 21, 1991.

Harry D. Dixon  
s/ HARRY D. DIXON  
Representative, 151st District

Sworn to and subscribed before me,  
this 21st day of August,  
19 91.

Connie S. Guzzetti  
Notary Public Notary Public, Clayton County, Georgia  
My Commission Expires Oct 26, 1993

s/Connie S. Guzzetti

(SEAL)

H. B. No. 26EX

TO: THE CITIZENS OF CAMDEN COUNTY  
FROM: BRENDA S. WAINRIGHT, TAX COMMISSIONER

THE FOLLOWING IS A BRIEF EXPLANATION OF THE DIFFERENT TYPES OF HOMESTEAD EXEMPTIONS AVAILABLE TO THE PROPERTY OWNERS IN GEORGIA. IF YOU FEEL YOU QUALIFY FOR ANY OF THESE EXEMPTIONS, PLEASE COME BY THE TAX OFFICE AND MAKE AN APPLICATION FOR THE EXEMPTION.

IN ORDER TO RECEIVE THESE EXEMPTIONS, YOU MUST COME IN AND MAKE APPLICATION THE FIRST YEAR.

**REGULAR \$2,000.00 HOMESTEAD EXEMPTION:**

The regular homestead exemption is a \$2,000.00 exemption at a rate, with a savings of from \$30.00 to \$40.00 per year on the tax bill. Anyone who owns the land they live on and is a legal resident of Camden County will qualify for this exemption, if they are a bona fide owner and live there as of January 1 of the year they apply. This exemption is automatic once you qualify.

**FULL \$4,000.00 HOMESTEAD EXEMPTION:**

Each person who is sixty-five (65) years of age or over is hereby granted an exemption from all state and county ad valorem taxes in the amount of \$4,000.00 on a homestead owned and occupied by him as a residence if his net income\*, together with the net income of his spouse who also occupies and resides at such homestead, does not exceed \$4,000.00 for the immediately preceding taxable year for income tax purposes.

\* NET INCOME IS DEFINED BY 1974 GEORGIA LAWS PAGE 1648

**SCHOOL TAX HOMESTEAD EXEMPTION:**

Each person who is sixty-two (62) years of age or over is hereby granted an exemption, not to exceed \$10,000 from county or independent school system taxes on a homestead owned by him as a residence if his gross income from all sources, together with the gross income of the spouse and all members of the family residing within said homestead, from all sources, does not exceed \$8,000.00 for the immediately preceding taxable year.

**LOCAL HOMESTEAD EXEMPTION:**

Each person who is sixty (60) years of age or over is hereby granted an exemption, not to exceed \$8,000.00 from county or independent school system taxes on a homestead owned and occupied by him as a residence if his gross income from all sources, together with the gross income of the spouse and all members of the family residing within said homestead, from all sources, does not exceed \$12,000 for the immediately preceding taxable year.

**25,000 LOCAL HOMESTEAD EXEMPTION:**

You must be 62 years of age as of January 1, 1967 to qualify.

d. Subscriber station revenues from teletypewriter exchange service.

(2) Charges for Morse transmission, signaling, data transmission, remote metering and supervisory control, where both terminal points are within the city limits.

(3) All charges for local private line services (except audio and video program transmission services) where both terminals of the private line are within the city limits.

(4) Nothing in the definition shall preclude the charging of a separate franchise fee for the transmission of audio or video programs to customers by CATV companies.

(Ord. of 4-5-79(2), § 2)

**Cross References:** Definitions and rules of construction generally, § 1-2.

### **Sec. 90-157. Levy.**

Each telephone company operating in the city shall pay an occupational license tax in the amount of three percent of the recurring local service revenues received by such company from subscribers located within the city. The occupational license tax shall be paid in quarterly installments, each of which shall be due on or before the last day of the second month following the end of each calendar quarter and shall be based on recurring local service revenues billed during such calendar quarter. The first payment under this article shall be based on revenues billed between the effective date of the ordinance from which this section derives and the end of the calendar quarter in which such effective date falls. Any amount of license tax previously paid and absorbed by a telephone company which is applicable to any period subsequent to the effective date of this article shall be credited against the amounts imposed herein or by subsequent ordinance.

(Ord. of 4-5-79(2), § 1)

### **Secs. 90-158--90-170. Reserved.**

## **ARTICLE VII.**

### **SENIOR CITIZEN'S HOMESTEAD EXEMPTION**

#### **Sec. 90-171. Homestead ad valorem taxation exemption.**

Those persons 65 years of age or older and who otherwise meet the qualifications and criterion specified in O.C.G.A. § 48-5-47(b) shall be entitled to a senior citizen's homestead ad valorem taxation exemption upon the terms and conditions as set forth in the afore-cited section of the Official Code of Georgia.

(Ord. of 3-10-97(2), § 1)

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### **Secs. 90-172--90-180. Reserved.**

## **ARTICLE VIII.**

### **DISABLED VETERAN'S HOMESTEAD AND VEHICLE AD VALOREM TAXATION EXEMPTIONS**

#### **Sec. 90-181. Homestead exemption from municipal ad valorem taxation.**

