STATE OF GEORGIA

CITY OF DORAVILLE

ORDINANCE NO. 2012-_

AN ORDINANCE TO REVISE CHAPTER 18, SECTION 18-51 TO AMEND THE ALLOWED HOMESTEAD EXEMPTION FOR THE CITY IN CONJUNCTION WITH RECENTLY ADOPTED LEGISLATION.

WHEREAS, the Mayor and Council of the City of Doraville are authorized to levy ad valorem taxes on the value of real property, as well as have authorized Homestead Exemptions; and

WHEREAS, by passage of House Bill 545 in the 2011 Georgia Legislative Session, the Georgia Legislature authorized a $25,000 Homestead Exemption on all residential real property in the City used as a primary residence pursuant to State Law; and

WHEREAS, Chapter 18 (Taxation), Article II, Division 2 (Homestead Exemption), Section 18-51 currently authorizes a $65,000 Homestead Exemption in the City, which exemption existed prior to its modification by the Georgia Legislature and approval of the citizens of the City by Referendum in the November, 2011, General Election; and

WHEREAS, in order to clarify the City Code and make it conducive to the requirements of HB 545, the Mayor and City Council find it necessary to amend said section to revise the Homestead Exemption to the $25,000 authorized amount pursuant to HB 545.

THEREFORE, THE MAYOR AND COUNCIL OF THE CITY OF DORAVILLE, GEORGIA HEREBY ORDAIN:

Section 1