

House Bill 1007

By: Representatives Franklin of the 39th, Joyce of the 1st and Coan of the 82nd

A BILL TO BE ENTITLED
AN ACT

To amend Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to tax exemptions, so as to provide a homestead exemption for the full value of the homestead for certain senior citizens with respect to all ad valorem taxes; to provide qualifications; to provide procedures for obtaining such exemption; to provide for the taxes to which such homestead exemption is applicable; to provide for a referendum; to provide for effective dates; to provide for applicability; to provide for automatic repeal under certain circumstances; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to tax exemptions, is amended by adding between Code Sections 48-5-48.2 and 48-5-49 a new Code Section 48-5-48.3 to read as follows:

"48-5-48.3.

(a) As used in this Code section, the term:

(1) 'Ad valorem taxes' means all state ad valorem taxes and all county, county school district, municipal, and independent school district taxes for county, county school district, municipal, or independent school district purposes including, but not limited to, taxes to retire bonded indebtedness.

(2) 'Homestead' means homestead as defined and qualified in Code Section 48-5-40.

(3) 'Senior citizen' means a person who is 65 years of age or over on or before January 1 of the year in which application for the exemption under this Code section is made.

(b) Each resident of the state who is a senior citizen is granted an exemption on that person's homestead from all ad valorem taxes for the full value of that homestead.

(c) A person shall not receive the homestead exemption granted by subsection (b) of this Code section unless the person or person's agent files an affidavit with the tax commissioner of the county in which that person resides giving the person's age and such

1 additional information relative to receiving such exemption as will enable the tax
2 commissioner to make a determination as to whether such person is entitled to such
3 exemption. The tax commissioner shall provide affidavit forms for this purpose and shall
4 require such information as may be necessary to determine the initial and continuing
5 eligibility of the applicant for the exemption.

6 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1.
7 The exemption shall be automatically renewed from year to year as long as the applicant
8 occupies the residence as a homestead. After a person has filed the proper affidavit as
9 provided in subsection (c) of this Code section, it shall not be necessary to make
10 application and file such affidavit thereafter for any year and the exemption shall continue
11 to be allowed to such person. It shall be the duty of any person granted the homestead
12 exemption under this Code section to notify the tax commissioner or the designee thereof
13 in the event that person for any reason becomes ineligible for that exemption.

14 (e) The exemption granted by this Code section shall be in lieu of and not in addition to
15 any other homestead exemption from ad valorem taxes.

16 (f) The exemption granted by this Code section shall apply to all taxable years beginning
17 on or after January 1, 2003."

18 SECTION 2.

19 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the Secretary of
20 State shall call and conduct a referendum as provided in this section for the purpose of
21 submitting this Act to the electors of the State of Georgia for approval or rejection. The
22 Secretary of State shall conduct that election on the date of the November, 2002, state-wide
23 general election. The Secretary of State shall cause the date and purpose of the election to
24 be published once a week for two weeks immediately preceding the date thereof in the
25 official organ of each county in the state. The ballot shall have written or printed thereon the
26 words:

27 "() YES Shall the Act be approved which provides a homestead exemption for the
28 full value of the homestead for senior citizens with respect to all ad valorem
29 () NO taxes?"

30 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
31 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
32 cast on such question are for approval of the Act, then Section 1 of this Act shall become
33 effective on January 1, 2003, and shall be applicable to all taxable years beginning on or after
34 that date. If Section 1 of this Act is not so approved or if the election is not conducted as
35 provided in this section, Section 1 of this Act shall not become effective and this Act shall

1 be automatically repealed on the first day of January immediately following that election
2 date.

3 **SECTION 3.**

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

6 **SECTION 4.**

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