

House Bill 226

By: Representatives McBee of the 88<sup>th</sup>, Heard of the 89<sup>th</sup> and Hudgens of the 24<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from certain Athens-Clarke County ad valorem taxes  
2 for unified government purposes in an amount equal to the amount by which the current year  
3 assessed value of a homestead exceeds the base year assessed value of such homestead for  
4 certain residents of that city who are 65 years of age or older or disabled and whose annual  
5 household income does not exceed \$30,000.00; to provide for definitions; to specify the  
6 terms and conditions of the exemption and the procedures relating thereto; to provide for  
7 applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal  
8 conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 style="text-align:center">**SECTION 1.**

11 (a) As used in this Act, the term:

12 (1) "Ad valorem taxes for unified government purposes" means all ad valorem taxes for  
13 unified government purposes levied by, for, or on behalf of the "Unified Government of  
14 Athens-Clarke County, Georgia," except for taxes to pay interest on and to retire bonded  
15 indebtedness.

16 (2) "Base year" means the taxable year immediately preceding the taxable year in which  
17 the exemption under this Act is first granted to the most recent owner of such homestead.

18 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
19 the O.C.G.A., with the additional qualification that it shall include only the primary  
20 residence and not more than five contiguous acres of land immediately surrounding such  
21 residence.

22 (4) "Income" means federal adjusted gross income for federal income tax purposes.

23 (5) "Senior citizen" means a person who is 65 years of age or over on or before January  
24 1 of the year in which application for the exemption under this Act is made.

25 (b) Each resident of the "Unified Government of Athens-Clarke County, Georgia," who  
26 is a senior citizen or who is disabled is granted an exemption on that person's homestead

1 from all Athens-Clarke County ad valorem taxes for unified government purposes in an  
2 amount equal to the amount by which the current year assessed value of that homestead  
3 exceeds its base year assessed value if that person's income, together with the income of  
4 the spouse of such person who resides within such homestead, does not exceed \$30,000.00  
5 for the immediately preceding taxable year. This exemption shall not apply to taxes  
6 assessed on improvements to the homestead or additional land that is added to the  
7 homestead after January 1 of the base year. If any real property is removed from the  
8 homestead, the base year assessed value shall be calculated reflecting such removal. The  
9 value of that property in excess of such exempted amount shall remain subject to taxation.

10 (c)(1) In order to qualify for the disability exemption provided for in subsection (b) of  
11 this section, the person claiming such exemption shall be required to obtain a certificate  
12 from not more than three physicians licensed to practice medicine under Chapter 34 of  
13 Title 43 of the O.C.G.A., relative to medical practitioners, as now or hereafter amended,  
14 certifying that in the opinion of such physician or physicians such person is mentally or  
15 physically incapacitated to the extent that such person is unable to be gainfully employed  
16 and that such incapacity is likely to be permanent.

17 (2) A person shall not receive the homestead exemption granted by subsection (b) of this  
18 section unless the person or person's agent files an affidavit and application with the tax  
19 commissioner of Athens-Clarke County giving:

20 (A) The person's age, the amount of income which the person and the person's spouse  
21 residing within such homestead received during the last taxable year;

22 (B) If disabled, the certificate or certificates required by paragraph (1) of this  
23 subsection; and

24 (C) Such information relative to receiving such exemption as will enable the tax  
25 commissioner of Athens-Clarke County to make a determination as to whether such  
26 owner is entitled to such exemption.

27 (d) The tax commissioner of Athens-Clarke County shall provide affidavit and application  
28 forms for the exemption granted by subsection (b) of this section which shall require such  
29 information as may be necessary to determine the initial and continuing eligibility of the  
30 owner for the exemption.

31 (e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1  
32 of the O.C.G.A. The exemption shall be automatically renewed from year to year as long  
33 as the owner occupies the residence as a homestead. After a person has filed the proper  
34 application, affidavit, and certificate, if required, as provided in subsection (c) of this  
35 section, it shall not be necessary to make application thereafter for any year and the  
36 exemption shall continue to be allowed to such person. It shall be the duty of any person  
37 granted the homestead exemption under subsection (b) of this section to notify the tax

1 commissioner of Athens-Clarke County in the event that person for any reason becomes  
2 ineligible for that exemption.

3 (f) The exemption granted by this Act shall not apply to or affect state ad valorem taxes  
4 or county or independent school district ad valorem taxes for educational purposes. The  
5 homestead exemption granted by subsection (b) of this section shall be in addition to and  
6 not in lieu of any other homestead exemption applicable to municipal ad valorem taxes.

7 (g) The exemption granted by subsection (b) of this section shall apply to all taxable years  
8 beginning on or after January 1, 2003.

## 9 SECTION 2.

10 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal  
11 election superintendent of Athens-Clarke County shall call and conduct an election as  
12 provided in this section for the purpose of submitting this Act to the electors of the "Unified  
13 Government of Athens-Clarke County, Georgia," for approval or rejection. The election  
14 superintendent shall conduct that election on the date of the November, 2002, state-wide  
15 general election, and shall issue the call and conduct that election as provided by general law.  
16 The election superintendent shall cause the date and purpose of the election to be published  
17 once a week for two weeks immediately preceding the date thereof in the official organ of  
18 Athens-Clarke County. The ballot shall have written or printed thereon the words:

19 "( ) YES Shall the Act be approved which provides a homestead exemption from  
20 certain Athens-Clarke County ad valorem taxes for unified government  
21 ( ) NO purposes in an amount equal to the amount by which the current year  
22 assessed value of a homestead exceeds the base year assessed value of such  
23 homestead for certain residents of that city who are 65 years of age or older  
24 or disabled and whose annual household income does not exceed  
\$30,000.00?"

25 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons  
26 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
27 cast on such question are for approval of the Act, Section 1 of this Act shall become of full  
28 force and effect on January 1, 2003. If the Act is not so approved or if the election is not  
29 conducted as provided in this section, Section 1 of this Act shall not become effective and  
30 this Act shall be automatically repealed on the first day of January immediately following  
31 that election date. The expense of such election shall be borne by Athens-Clarke County.  
32 It shall be the election superintendent's duty to certify the result thereof to the Secretary of  
33 State.

## 34 SECTION 3.

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

3 **SECTION 4.**

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