

House Bill 1470

By: Representative Amerson of the 7th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Lumpkin County School District ad valorem taxes
2 for educational purposes in the amount of \$6,000.00 of the assessed value of the homestead
3 for certain residents of that school district who are 65 years of age or over; to provide for
4 definitions; to specify the terms and conditions of the exemption and the procedures relating
5 thereto; to provide for applicability; to provide for a referendum, effective dates, and
6 automatic repeal; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 For purposes of this Act, the term:

- 10 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
11 educational purposes levied by, for, or on behalf of the Lumpkin County School District,
12 except taxes to pay interest on and to retire school bond indebtedness.
- 13 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
14 the O.C.G.A.
- 15 (3) "Senior citizen" means a person who is 65 years of age or over on or before January
16 1 of the year in which application for the exemption under this Act is made.

17 **SECTION 2.**

- 18 (a) Each resident of the Lumpkin County School District who is a senior citizen is granted
19 an exemption on that person's homestead from all Lumpkin County School District ad
20 valorem taxes for educational purposes in the amount of \$6,000.00 of the assessed value of
21 that homestead. The value of that property in excess of such exempted amount shall remain
22 subject to taxation.
- 23 (b) A person shall not receive the homestead exemption granted by subsection (a) of this
24 section unless the person or person's agent files an affidavit with the tax commissioner of
25 Lumpkin County giving the person's age and such additional information relative to

1 receiving such exemption as will enable the tax commissioner to make a determination as to
2 whether such owner is entitled to such exemption. The tax commissioner shall provide
3 affidavit forms for this purpose.

4 **SECTION 3.**

5 The tax commissioner of Lumpkin County or the designee thereof shall provide application
6 forms for the exemption granted by this Act and shall require such information as may be
7 necessary to determine the initial and continuing eligibility of the owner for the exemption.

8 **SECTION 4.**

9 The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the
10 O.C.G.A. The exemption shall be automatically renewed from year to year as long as the
11 owner occupies the residence as a homestead. After a person has filed the proper affidavit
12 as provided in subsection (b) of Section 2 of this Act, it shall not be necessary to make
13 application and file such affidavit thereafter for any year, and the exemption shall continue
14 to be allowed to such person. It shall be the duty of any person granted the homestead
15 exemption under this Act to notify the tax commissioner of Lumpkin County or the designee
16 thereof in the event that person for any reason becomes ineligible for that exemption.

17 **SECTION 5.**

18 The exemption granted by this Act shall not apply to or affect any state taxes, county taxes
19 for county purposes, municipal taxes, or independent school district taxes. The homestead
20 exemption granted by this Act shall be in addition to and not in lieu of any other homestead
21 exemption applicable to Lumpkin County School District ad valorem taxes for educational
22 purposes.

23 **SECTION 6.**

24 The exemption granted by this Act shall apply to all taxable years beginning on or after
25 January 1, 2003.

26 **SECTION 7.**

27 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
28 superintendent of Lumpkin County shall call and conduct an election as provided in this
29 section for the purpose of submitting this Act to the electors of the Lumpkin County School
30 District for approval or rejection. The election superintendent shall conduct that election on
31 the date of the November, 2002, state-wide general election and shall issue the call and
32 conduct that election as provided by general law. The superintendent shall cause the date and

1 purpose of the election to be published once a week for two weeks immediately preceding
2 the date thereof in the official organ of Lumpkin County. The ballot shall have written or
3 printed thereon the words:

4 " YES Shall the Act be approved which provides a homestead exemption from
5 Lumpkin County School District ad valorem taxes for educational purposes
6 NO in the amount of \$6,000.00 of the assessed value of the homestead for
7 residents of that county who are 65 years of age or over?"

8 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
9 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
10 cast on such question are for approval of the Act, Sections 1 through 6 shall become of full
11 force and effect on January 1, 2003. If the Act is not so approved or if the election is not
12 conducted as provided in this section, Sections 1 through 6 of this Act shall not become
13 effective and this Act shall be automatically repealed on the first day of January immediately
14 following that election date. The expense of such election shall be borne by Lumpkin
15 County. It shall be the election superintendent's duty to certify the result thereof to the
16 Secretary of State.

17 **SECTION 8.**

18 Except as otherwise provided in Section 7 of this Act, this Act shall become effective upon
19 its approval by the Governor or upon its becoming law without such approval.

20 **SECTION 9.**

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