

House Bill 1469

By: Representative Amerson of the 7<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Lumpkin County ad valorem taxes for county  
2 purposes in the amount of \$6,000.00 of the assessed value of the homestead for certain  
3 residents of that county who are 65 years of age or over; to provide for definitions; to specify  
4 the terms and conditions of the exemption and the procedures relating thereto; to provide for  
5 applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal  
6 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 county purposes" means all ad valorem taxes for county  
11 purposes levied by, for, or on behalf of Lumpkin County, except taxes to pay interest on  
12 and to retire bonded 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 Lumpkin County who is a senior citizen is granted an exemption on that  
19 person's homestead from all Lumpkin County ad valorem taxes for county purposes in the  
20 amount of \$6,000.00 of the assessed value of that homestead. The value of that property in  
21 excess of such exempted amount shall remain subject to taxation.
- 22 (b) A person shall not receive the homestead exemption granted by subsection (a) of this  
23 section unless the person or person's agent files an affidavit with the tax commissioner of  
24 Lumpkin County giving the person's age and such additional information relative to  
25 receiving such exemption as will enable the tax commissioner to make a determination as to

1 whether such owner is entitled to such exemption. The tax commissioner shall provide  
2 affidavit forms for this purpose.

3 **SECTION 3.**

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

7 **SECTION 4.**

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

16 **SECTION 5.**

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

22 **SECTION 6.**

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

25 **SECTION 7.**

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

1 in the official organ of Lumpkin County. The ballot shall have written or printed thereon the  
2 words:

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

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

16 **SECTION 8.**

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

19 **SECTION 9.**

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