

House Bill 1719

By: Representatives McBee of the 88th, Hudgens of the 24th and Heard of the 89th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from certain Clarke County School District ad
2 valorem taxes for educational purposes in an amount equal to the amount by which the
3 current year assessed value of a homestead exceeds the base year assessed value of such
4 homestead for certain residents of that school district who are 65 years of age or older; to
5 provide for definitions; to specify the terms and conditions of the exemption and the
6 procedures relating thereto; to provide for applicability; to provide for a referendum,
7 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

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

11 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
12 educational purposes levied by, for, or on behalf of the Clarke County School District
13 except for taxes to pay interest on and to retire school bond indebtedness.

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

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

20 (4) "Senior citizen" means a person who is 65 years of age or over on or before January
21 1 of the year in which application for the exemption under this Act is made.

22 (b) Each resident of the Clarke County School District who is a senior citizen is granted an
23 exemption on that person's homestead from all Clarke County School District ad valorem
24 taxes for educational purposes in an amount equal to the amount by which the current year
25 assessed value of that homestead exceeds its base year assessed value. This exemption shall
26 not apply to taxes assessed on improvements to the homestead or additional land that is

1 added to the homestead after January 1 of the base year. If any real property is removed
2 from the homestead, the base year assessed value shall be calculated reflecting such removal.
3 The value of that property in excess of such exempted amount shall remain subject to
4 taxation.

5 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
6 section unless the person or person's agent files an affidavit and application with the tax
7 commissioner of Athens-Clarke County giving the person's age and such information
8 relative to receiving such exemption as will enable the tax commissioner of Athens-Clarke
9 County to make a determination as to whether such owner is entitled to such exemption.

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

14 (e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
15 the O.C.G.A. The exemption shall be automatically renewed from year to year as long as the
16 owner occupies the residence as a homestead. After a person has filed the proper application
17 and affidavit, as provided in subsection (c) of this section, it shall not be necessary to make
18 application thereafter for any year and the exemption shall continue to be allowed to such
19 person. It shall be the duty of any person granted the homestead exemption under
20 subsection (b) of this section to notify the tax commissioner of Athens-Clarke County in the
21 event that person for any reason becomes ineligible for that exemption.

22 (f) The exemption granted by this Act shall not apply to or affect state ad valorem taxes,
23 unified government ad valorem taxes for unified government purposes, or municipal ad
24 valorem taxes for municipal purposes of any municipality which is not a part of the "Unified
25 Government of Athens-Clarke County, Georgia." The homestead exemption granted by
26 subsection (b) of this section shall be in addition to and not in lieu of any other homestead
27 exemption applicable to municipal ad valorem taxes.

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

30 **SECTION 2.**

31 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
32 superintendent of Athens-Clarke County shall call and conduct an election as provided in this
33 section for the purpose of submitting this Act to the electors of the Clarke County School
34 District for approval or rejection. The election superintendent shall conduct that election on
35 the date of the 2002 state-wide general primary and shall issue the call and conduct that
36 election as provided by general law. The election 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 Athens-Clarke County. The ballot shall have written
 3 or printed thereon the words:

4 " YES Shall the Act be approved which provides a homestead exemption from
 5 certain Clarke County School District ad valorem taxes for educational
 6 NO purposes in an amount equal to the amount by which the current year
 7 assessed value of a homestead exceeds the base year assessed value of such
 8 homestead for certain residents of that school district who are 65 years of
 9 age or older?"

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

19 **SECTION 3.**

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

22 **SECTION 4.**

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