

House Bill 1755

By: Representatives Walker of the 87th, Unterman of the 84th and Smith of the 91st

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from City of Social Circle independent school district ad
2 valorem taxes for educational purposes for the full value of the homestead for certain
3 residents of that school district who are 65 years of age or over; to provide for definitions;
4 to specify the terms and conditions of the exemption and the procedures relating thereto; to
5 provide for applicability; to provide for a referendum, effective dates, and automatic repeal;
6 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 City of Social Circle independent
12 school district, including, but not limited to, taxes to pay interest on and to retire
13 independent school district bonded indebtedness.

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

18 (3) "Senior citizen" means a person who is 65 years of age or over on or before January
19 1 of the year in which application for the exemption under this Act is made.

20 **SECTION 2.**

21 (a) Each resident of the City of Social Circle independent school district who is a senior
22 citizen is granted an exemption on that person's homestead from all City of Social Circle
23 independent school district ad valorem taxes for educational purposes for the full value of
24 that homestead. The value of that property in excess of such exempted amount shall remain
25 subject to taxation.

1 (b) A person shall not receive the homestead exemption granted by subsection (a) of this
2 section unless the person or person's agent files an affidavit with the governing authority of
3 the City of Social Circle, or the designee thereof, giving the person's age and such additional
4 information relative to receiving such exemption as will enable the governing authority of
5 the City of Social Circle, or the designee thereof, to make a determination as to whether such
6 owner is entitled to such exemption. The governing authority of the City of Social Circle,
7 or the designee thereof, shall provide affidavit forms for this purpose.

8 **SECTION 3.**

9 The governing authority of the City of Social Circle, or the designee thereof, shall provide
10 application forms for the exemption granted by this Act and shall require such information
11 as may be necessary to determine the initial and continuing eligibility of the owner for the
12 exemption.

13 **SECTION 4.**

14 The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the
15 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 affidavit
17 as provided in subsection (b) of Section 2 of this Act, it shall not be necessary to make
18 application and file such affidavit thereafter for any year, and the exemption shall continue
19 to be allowed to such person. It shall be the duty of any person granted the homestead
20 exemption under this Act to notify the governing authority of the City of Social Circle, or the
21 designee thereof, in the event that person for any reason becomes ineligible for that
22 exemption.

23 **SECTION 5.**

24 The exemption granted by this Act shall not apply to or affect any state taxes, county taxes
25 for county purposes, municipal taxes, or county school district taxes for educational
26 purposes. The homestead exemption granted by this Act shall be in addition to and not in
27 lieu of any other homestead exemption applicable to the City of Social Circle independent
28 school district ad valorem taxes for educational purposes.

29 **SECTION 6.**

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

SECTION 7.

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 2 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal
 3 election superintendent of the City of Social Circle shall call and conduct an election as
 4 provided in this section for the purpose of submitting this Act to the electors of the City of
 5 Social Circle independent school district for approval or rejection. The municipal election
 6 superintendent shall conduct that election on the date of the November, 2002, state-wide
 7 general election and shall issue the call and conduct that election as provided by general law.
 8 The municipal election superintendent shall cause the date and purpose of the election to be
 9 published once a week for two weeks immediately preceding the date thereof in the official
 10 organ of Walton County. The ballot shall have written or printed thereon the words:

11 " YES Shall the Act be approved which provides a new homestead exemption from
 12 the City of Social Circle independent school district ad valorem taxes for
 13 NO educational purposes for the full value of the homestead for residents of that
 14 school district who are 65 years of age or over?"

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

SECTION 8.

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

SECTION 9.

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