

House Bill 1827

By: Representative Crawford of the 129th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from all Pike County ad valorem taxes for county
2 purposes in the amount of \$12,000.00 of the assessed value of the homestead for certain
3 residents of that county who are totally disabled and whose annual net income does not
4 exceed \$12,000.00; to provide for definitions; to specify the terms and conditions of the
5 exemption and the procedures relating thereto; to provide for applicability; to provide for a
6 referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other
7 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 county purposes" means all ad valorem taxes for county
12 purposes levied by Pike County except taxes to pay interest on and to retire bonded
13 indebtedness.

14 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
15 the O.C.G.A.

16 (3) "Net income" means the resident's net income together with the net income of the
17 resident's spouse who also occupies and resides at such homestead, as net income is
18 defined by Georgia income tax law.

19 (4) "Totally disabled" means being mentally or physically incapacitated to the extent that
20 such resident is unable to be gainfully employed and to the extent that such incapacity is
21 likely to be permanent.

22 (b) Each resident of Pike County who is totally disabled and whose net income for the
23 immediately preceding taxable year does not exceed \$12,000.00 is granted an exemption in
24 the amount of \$12,000.00 of the assessed value of that person's homestead from all county
25 ad valorem taxes for county purposes. The value of the property in excess of such exempted
26 amount shall remain subject to taxation.

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

8 (2) A person shall not receive the homestead exemption granted by subsection (b) of this
 9 section unless the person or person's agent files an affidavit and application with the tax
 10 commissioner of Pike County, or the designee thereof, giving:

11 (A) The certificate or certificates required by paragraph (1) of this subsection; and

12 (B) Such information relative to receiving such exemption as will enable the tax
 13 commissioner, or the designee thereof, to make a determination as to whether such
 14 owner is entitled to such exemption.

15 (d) The tax commissioner of Pike County, or the designee thereof, shall provide affidavit
 16 and application forms for the exemption granted by subsection (b) of this section which shall
 17 require such information as may be necessary to determine the initial and continuing
 18 eligibility of the owner for the exemption.

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

27 (f) The exemption granted by this Act shall not apply to or affect state ad valorem taxes,
 28 municipal taxes, or county school district ad valorem taxes for educational purposes. The
 29 homestead exemption granted by subsection (b) of this section shall be in lieu of any other
 30 homestead exemption applicable to ad valorem taxes for county purposes.

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

33 SECTION 2.

34 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
 35 superintendent of Pike County shall call and conduct an election as provided in this section
 36 for the purpose of submitting this Act to the electors of Pike County for approval or rejection.

1 The election superintendent shall conduct that election on the Tuesday after the first Monday
 2 in November, 2002, and shall issue the call and conduct that election as provided by general
 3 law. The superintendent shall cause the date and purpose of the election to be published once
 4 a week for two weeks immediately preceding the date thereof in the official organ of Pike
 5 County. The ballot shall have written or printed thereon the words:

6 "() YES Shall the Act be approved which provides a homestead exemption from
 Pike County ad valorem taxes for county purposes in the amount of
 7 () NO \$12,000.00 of the assessed value of the homestead for certain residents of
 that county whose net income for the immediately preceding taxable year
 does not exceed \$12,000.00 and who are totally disabled?"

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, Section 1 of this Act 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, Section 1 of this Act shall not become effective and
 13 this Act shall be automatically repealed on the first day of January immediately following
 14 that election date. The expense of such election shall be borne by Pike County. It shall be
 15 the election superintendent's duty to certify the result thereof to the Secretary of State.

16 **SECTION 3.**

17 Except as otherwise provided in Section 2 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 4.**

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