

House Bill 1838

By: Representatives Snow of the 2nd and Joyce of the 1st

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Walker County School District ad valorem taxes
2 for educational purposes for the full value of the homestead for certain residents of that
3 school district who have annual incomes not exceeding \$20,000.00 and who are 75 years of
4 age or over; to provide for definitions; to specify the terms and conditions of the exemption
5 and the procedures relating thereto; to provide for applicability; to repeal an Act providing
6 a homestead exemption from Walker County School District ad valorem taxes for
7 educational purposes, approved April 20, 1998 (Ga. L. 1998, p. 4565); to provide for a
8 referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other
9 purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 For purposes of this Act, the term:

13 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
14 educational purposes levied by, for, or on behalf of the Walker County School District,
15 including, but not limited to, taxes to pay interest on and to retire school bond
16 indebtedness.

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

21 (3) "Income" means federal adjusted gross income for income tax purposes, from all
22 sources.

23 (4) "Senior citizen" means a person who is 75 years of age or over on or before January
24 1 of the year in which application for the exemption under this Act is made.

SECTION 2.

(a) Each resident of the Walker County School District who is a senior citizen is granted an exemption on that person's homestead from all Walker County School District ad valorem taxes for educational purposes for the full value of that homestead, if that person's income, together with the income of the spouse of such person who resides within such homestead, does not exceed \$20,000.00 for the immediately preceding taxable year.

(b) A person shall not receive the homestead exemption granted by subsection (a) of this section unless the person or person's agent files an affidavit with the tax commissioner of Walker County giving the person's age, the amount of income which the person and the person's spouse residing within such homestead received during the last taxable year, and such additional information relative to receiving such exemption as will enable the tax commissioner to make a determination as to whether such owner is entitled to such exemption. The tax commissioner shall provide affidavit forms for this purpose.

SECTION 3.

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

SECTION 4.

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

SECTION 5.

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

SECTION 6.

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

SECTION 7.

An Act providing a homestead exemption from Walker County School District ad valorem taxes for educational purposes, approved April 20, 1998 (Ga. L. 1998, p. 4565), is repealed in its entirety.

SECTION 8.

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of Walker County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Walker County School District for approval or rejection. The election superintendent shall conduct that election on the date of the 2002 state-wide general primary election and shall issue the call and conduct that election as provided by general law. The superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Walker County. The ballot shall have written or printed thereon the words:

"() YES Shall the Act be approved which provides a new increased homestead exemption from Walker County School District ad valorem taxes for educational purposes for the full value of the homestead for residents of that school district who are 75 years of age or over and who have annual incomes not exceeding \$20,000.00?"
 () NO

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

SECTION 9.

Except as otherwise provided in Section 8 of this Act, this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

- 1 **SECTION 10.**
- 2 All laws and parts of laws in conflict with this Act are repealed.