

House Bill 1836

By: Representatives Snow of the 2<sup>nd</sup> and Joyce of the 1<sup>st</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Walker County ad valorem taxes for county  
2 purposes for the full value of the homestead for certain residents of that county who have  
3 annual incomes not exceeding \$20,000.00 and who are 70 years of age or over; to provide  
4 for definitions; to specify the terms and conditions of the exemption and the procedures  
5 relating thereto; to provide for applicability; to repeal an Act providing a homestead  
6 exemption from Walker County ad valorem taxes for county purposes, approved April 20,  
7 1998 (Ga. L. 1998, p. 4557); to provide for a referendum, effective dates, and automatic  
8 repeal; to repeal conflicting laws; and for other purposes.

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

10 **SECTION 1.**

11 For purposes of this Act, the term:

12 (1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county  
13 purposes levied by, for, or on behalf of Walker County, including, but not limited to,  
14 taxes to pay interest on and to retire bonded indebtedness.

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

19 (3) "Income" means federal adjusted gross income for income tax purposes from all  
20 sources.

21 (4) "Senior citizen" means a person who is 70 years of age or over on or before January  
22 1 of the year in which application for the exemption under this Act is made.

23 **SECTION 2.**

24 (a) Each resident of Walker County who is a senior citizen is granted an exemption on that  
25 person's homestead from all Walker County ad valorem taxes for county purposes for the full

1 value of that homestead, if that person's income, together with the income of the spouse of  
2 such person who resides within such homestead, does not exceed \$20,000.00 for the  
3 immediately preceding taxable year.

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

11 **SECTION 3.**

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

15 **SECTION 4.**

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

24 **SECTION 5.**

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

30 **SECTION 6.**

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

**SECTION 7.**

An Act providing a homestead exemption from Walker County ad valorem taxes for county purposes, approved April 20, 1998 (Ga. L. 1998, p. 4557), 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 Walker County 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 ad valorem taxes for county purposes for  
 ( ) NO the full value of the homestead for residents of that county who are 70 years of age or over and who have annual incomes not exceeding \$20,000.00?"

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.

**SECTION 10.**

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