

Senate Bill 140

By: Senator Crotts of the 17th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Butts County School District ad valorem taxes for
2 educational purposes in the amount of \$15,000.00 of the assessed value of the homestead for
3 certain residents of that school district who are 62 years of age or over without regard to their
4 income; to provide a homestead exemption from Butts County ad valorem taxes in the
5 amount of \$4,000.00 of the assessed value of the homestead for certain residents of the
6 county who are 62 years of age or over without regard to their income; to provide for
7 definitions; to specify the terms and conditions of the exemptions and the procedures relating
8 thereto; to provide for applicability; to provide for referendums, effective dates, and
9 automatic repeal; to repeal a local amendment to the Constitution of Georgia which provided
10 a \$12,000.00 homestead exemption from Butts County School District ad valorem taxes for
11 certain older residents of that district with incomes below certain levels; to repeal conflicting
12 laws; and for other purposes.

13 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

14 PART 1
15 SECTION 1.

16 For purposes of this Act, the term:

17 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
18 educational purposes levied by, for, or on behalf of the Butts County School District,
19 including, but not limited to, taxes to pay interest on and to retire school bond
20 indebtedness.

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

23 (3) "Senior citizen" means a person who is 62 years of age or over on or before January
24 1 of the year in which application for the exemption under this part is made.

SECTION 2.

(a) Each resident of the Butts County School District who is a senior citizen is granted an exemption on that person's homestead from all Butts County School District ad valorem taxes for educational purposes in the amount of \$15,000.00 of the assessed value of that homestead. The value of that property in excess of such exempted amount shall remain subject to taxation.

(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 Butts County giving the person's age 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 Butts County or the designee thereof shall provide application forms for the exemption granted by Part 1 of 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 Part 1 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 Part 1 of this Act to notify the tax commissioner of Butts County or the designee thereof in the event that person for any reason becomes ineligible for that exemption.

SECTION 5.

The exemption granted by Part 1 of this Act shall not apply to or affect any state taxes, municipal taxes, independent school district taxes, or Butts County taxes for county purposes. The homestead exemption granted by Part 1 of this Act shall be in lieu of the homestead exemption applicable to Butts County School District ad valorem taxes for educational purposes provided by Code Section 48-5-52 of the O.C.G.A. but in addition to

1 any other homestead exemption applicable to Butts County School District ad valorem taxes
2 for educational purposes.

3 **SECTION 6.**

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

6 **SECTION 7.**

7 That amendment to the Constitution of Georgia proposed by HR No. 827-1887 (Ga. L. 1980,
8 p. 2333) and subsequently ratified, which provided a \$12,000.00 homestead exemption from
9 all Butts County School District ad valorem taxes for persons 62 years of age or over whose
10 annual adjusted gross income did not exceed \$8,000.00, is repealed on January 1, 2003.

11 **SECTION 8.**

12 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
13 superintendent of Butts County shall call and conduct an election as provided in this section
14 for the purpose of submitting Part 1 of this Act to the electors of the Butts County School
15 District for approval or rejection. The election superintendent shall conduct that election on
16 the date of the November, 2002, state-wide general election and shall issue the call and
17 conduct that election as provided by general law. The superintendent shall cause the date and
18 purpose of the election to be published once a week for two weeks immediately preceding
19 the date thereof in the official organ of Butts County. The ballot shall have written or printed
20 thereon the words:

21 "() YES Shall Part 1 of an Act be approved which provides a new increased
22 homestead exemption from Butts County School District ad valorem taxes
23 () NO for educational purposes in the amount of \$15,000.00 of the assessed value
24 of the homestead for residents of that school district who are 62 years of age
25 or over and which repeals a local amendment to the Constitution of Georgia
26 which provided a \$12,000.00 exemption from such taxes for such persons
27 having annual adjusted gross incomes not exceeding \$8,000.00?"

28 All persons desiring to vote for approval of Part 1 of the Act shall vote "Yes," and those
29 persons desiring to vote for rejection of Part 1 of the Act shall vote "No." If more than
30 one-half of the votes cast on such question are for approval of Part 1 of the Act, Sections 1
31 through 7 of this Act shall become of full force and effect on January 1, 2003. If Part 1 of
32 the Act is not so approved or if the election is not conducted as provided in this section,
33 Sections 1 through 7 of this Act shall not become effective and Part 1 of this Act shall be
34 automatically repealed on the first day of January immediately following that election date.

1 The expense of such election shall be borne by Butts County. It shall be the election
2 superintendent's duty to certify the result thereof to the Secretary of State.

3 **PART 2**

4 **SECTION 9.**

5 For purposes of this part, the term:

- 6 (1) "Butts County ad valorem taxes" means all ad valorem taxes levied by Butts County
7 for county purposes, including, but not limited to, taxes to pay interest on and to retire
8 bond indebtedness but not including ad valorem taxes levied for or on behalf of the Butts
9 County School District.
- 10 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
11 the O.C.G.A.
- 12 (3) "Senior citizen" means a person who is 62 years of age or over on or before January
13 1 of the year in which application for the exemption under this part is made.

14 **SECTION 10.**

- 15 (a) Each resident of Butts County who is a senior citizen is granted an exemption on that
16 person's homestead from all Butts County ad valorem taxes in the amount of \$4,000.00 of
17 the assessed value of that homestead. The value of that property in excess of such exempted
18 amount shall remain subject to taxation.
- 19 (b) A person shall not receive the homestead exemption granted by subsection (a) of this
20 section unless the person or person's agent files an affidavit with the tax commissioner of
21 Butts County giving the person's age and such additional information relative to receiving
22 such exemption as will enable the tax commissioner to make a determination as to whether
23 such owner is entitled to such exemption. The tax commissioner shall provide affidavit
24 forms for this purpose.

25 **SECTION 11.**

26 The tax commissioner of Butts County or the designee thereof shall provide application
27 forms for the exemption granted by Part 2 of this Act and shall require such information as
28 may be necessary to determine the initial and continuing eligibility of the owner for the
29 exemption.

30 **SECTION 12.**

31 The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the
32 O.C.G.A. The exemption shall be automatically renewed from year to year as long as the

1 owner occupies the residence as a homestead. After a person has filed the proper affidavit
 2 as provided in subsection (b) of Section 10 of Part 2 of this Act, it shall not be necessary to
 3 make application and file such affidavit thereafter for any year, and the exemption shall
 4 continue to be allowed to such person. It shall be the duty of any person granted the
 5 homestead exemption under Part 2 of this Act to notify the tax commissioner of Butts County
 6 or the designee thereof in the event that person for any reason becomes ineligible for that
 7 exemption.

8 **SECTION 13.**

9 The exemption granted by Part 2 of this Act shall not apply to or affect any state taxes,
 10 municipal taxes, independent school district taxes, or taxes levied for or on behalf of the
 11 Butts County School District. The homestead exemption granted by Part 2 of this Act shall
 12 be in lieu of the homestead exemption applicable to Butts County ad valorem taxes provided
 13 by Code Section 48-5-47 of the O.C.G.A. but in addition to any other homestead exemption
 14 applicable to Butts County ad valorem taxes.

15 **SECTION 14.**

16 The exemption granted by Part 2 of this Act shall apply to all taxable years beginning on or
 17 after January 1, 2003.

18 **SECTION 15.**

19 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
 20 superintendent of Butts County shall call and conduct an election as provided in this section
 21 for the purpose of submitting Part 2 of this Act to the electors of Butts County for approval
 22 or rejection. The election superintendent shall conduct that election on the date of the
 23 November, 2002, state-wide general election and shall issue the call and conduct that election
 24 as provided by general law. The superintendent shall cause the date and purpose of the
 25 election to be published once a week for two weeks immediately preceding the date thereof
 26 in the official organ of Butts County. The ballot shall have written or printed thereon the
 27 words:

28 " YES Shall Part 2 of an Act be approved which provides a homestead exemption
 29 from Butts County ad valorem taxes for county purposes in the amount of
 30 NO \$4,000.00 of the assessed value of the homestead for residents of that
 31 county who are 62 years of age or over without regard to their income?"

32 All persons desiring to vote for approval of Part 2 of the Act shall vote "Yes," and those
 33 persons desiring to vote for rejection of Part 2 of the Act shall vote "No." If more than
 34 one-half of the votes cast on such question are for approval of Part 2 of the Act, Sections 9

1 through 14 of Part 2 shall become of full force and effect on January 1, 2003. If Part 2 of the
2 Act is not so approved or if the election is not conducted as provided in this section, Sections
3 9 through 14 of Part 2 of this Act shall not become effective and Part 2 of this Act shall be
4 automatically repealed on the first day of January immediately following that election date.
5 The expense of such election shall be borne by Butts County. It shall be the election
6 superintendent's duty to certify the result thereof to the Secretary of State.

7 **PART 3**

8 **SECTION 16.**

9 Except as otherwise provided in Parts 1 and 2 of this Act, this Act shall become effective
10 upon its approval by the Governor or upon its becoming law without such approval.

11 **SECTION 17.**

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