

House Bill 705

By: Representatives Mills of the 21st, Smith of the 19th, Rogers of the 20th, and Bell of the 25th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing a homestead exemption from Hall County School District ad
2 valorem taxes for educational purposes in the amount of \$20,000.00 of the assessed value of
3 the homestead for certain residents of that school district who have annual incomes not
4 exceeding \$12,000.00 and who are 62 years of age or over, approved April 6, 1998 (Ga. L.
5 1998, p. 4281), as amended, so as to increase the income limitation of the existing
6 exemption; to provide for a new exemption for certain residents of that school district who
7 are 75 years of age or older; to provide for definitions; to specify the terms and conditions
8 of the exemptions and the procedures relating thereto; to provide for applicability; to provide
9 for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for
10 other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 style="text-align:center">**SECTION 1.**

13 An Act providing a homestead exemption from Hall County School District ad valorem taxes
14 for educational purposes in the amount of \$20,000.00 of the assessed value of the homestead
15 for certain residents of that school district who have annual incomes not exceeding
16 \$12,000.00 and who are 62 years of age or over, approved April 16, 1998 (Ga. L. 1998, p.
17 4281), as amended, is amended by striking Sections 1 and 2 and inserting in their place new
18 Sections 1 and 2 to read as follows:

19 style="text-align:center">"SECTION 1.

20 For purposes of this Act, the term:

21 (1) 'Ad valorem taxes for educational purposes' means all ad valorem taxes for
22 educational purposes levied by, for, or on behalf of the Hall County School District,
23 including, but not limited to, taxes to pay interest on and to retire school bond
24 indebtedness.

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

3 (3) 'Income' means gross income, as defined by Georgia law, from all sources. For the
4 purposes of this Act, gross income shall not include income received as retirement,
5 survivor, or disability benefits under the federal Social Security Act or under any other
6 public or private retirement, disability, or pension system, except such income which is
7 in excess of the maximum amount authorized to be paid to an individual and such
8 individual's spouse under the federal Social Security Act, and income from such sources
9 in excess of such maximum amount shall be included as gross income for the purposes
10 of this Act.

11 SECTION 2.

12 (a) Each resident of the Hall County School District who is at least 62 years of age but less
13 than 75 years of age on or before January 1 of the year in which application for the
14 exemption under this subsection is made is granted an exemption on that person's
15 homestead from all Hall County School District ad valorem taxes for educational purposes
16 in the amount of \$30,000.00 of the assessed value of that homestead, if that person's
17 income, together with the income of the spouse of such person who resides within such
18 homestead, does not exceed \$25,000.00 for the immediately preceding taxable year. The
19 value of that property in excess of such exempted amount shall remain subject to taxation.

20 (b) Each resident of the Hall County School District who is 75 years of age or older on or
21 before January 1 of the year in which application for the exemption under this subsection
22 is made is granted an exemption on that person's homestead from all Hall County School
23 District ad valorem taxes for educational purposes for the full value of that homestead.

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

32 SECTION 2.

33 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
34 superintendent of Hall County shall call and conduct an election as provided in this section
35 for the purpose of submitting this Act to the electors of the Hall County School District for

1 approval or rejection. The election superintendent shall conduct that election on the date of
 2 the Tuesday after the first Monday in November, 2001, and shall issue the call and conduct
 3 that election as provided by general law. The superintendent shall cause the date and purpose
 4 of the election to be published once a week for two weeks immediately preceding the date
 5 thereof in the official organ of Hall County. The ballot shall have written or printed thereon
 6 the words:

7 " YES Shall the Act be approved which increases the income limitation of the
 8 current senior citizens' homestead exemption from Hall County School
 9 NO District ad valorem taxes for educational purposes to \$25,000.00 and which
 10 adds a full value homestead exemption from those taxes for persons who are
 11 75 years of age or over?"

12 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
 13 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
 14 cast on such question are for approval of the Act, Section 1 shall become of full force and
 15 effect on January 1, 2002, and shall be applicable to all taxable years beginning on or after
 16 January 1, 2002. If the Act is not so approved or if the election is not conducted as provided
 17 in this section, Section 1 of this Act shall not become effective and this Act shall be
 18 automatically repealed on the first day of January immediately following that election date.
 19 The expense of such election shall be borne by Hall County. It shall be the election
 20 superintendent's duty to certify the result thereof to the Secretary of State.

21 **SECTION 3.**

22 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
 23 its approval by the Governor or upon its becoming law without such approval.

24 **SECTION 4.**

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