

House Bill 834

By: Representatives Cash of the 108<sup>th</sup>, Sanders of the 107<sup>th</sup> and Lunsford of the 109<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Henry County school district ad valorem taxes for  
2 educational purposes in the amount of \$20,000.00 for residents of that school district who  
3 are 62 years of age but below 65 years of age, \$80,000.00 for residents of that school district  
4 who are 65 years of age but below 68 years of age, \$120,000.00 for residents of that school  
5 district who are 68 years of age but below 70 years of age, and for the full value of the  
6 homestead for residents of that school district who are 70 years of age or older; to provide  
7 for definitions; to specify the terms and conditions of the exemption and the procedures  
8 relating thereto; to provide for a referendum, effective dates, and automatic repeal; to repeal  
9 conflicting laws; and for other 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 Henry County school district,  
15 including, but not limited to, taxes to retire school bond indebtedness.  
16 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
17 the O.C.G.A.

18 **SECTION 2.**

19 (a) Each resident of the Henry County school district who is at least 62 years of age but  
20 below 65 years of age on or before January 1 of the year in which application for exemption  
21 under this Act is made or any year subsequent to the making of such application is granted  
22 an exemption on that person's homestead from all Henry County school district ad valorem  
23 taxes for educational purposes in the amount of \$20,000.00 of the assessed value of that  
24 homestead.

1 (b) Each resident of the Henry County school district who is 65 years of age but below 68  
2 years of age on or before January 1 of the year in which application for exemption under this  
3 Act is made or any year subsequent to the making of such application is granted an  
4 exemption on that person's homestead from all Henry County school district ad valorem  
5 taxes for educational purposes in the amount of \$80,000.00 of the assessed value of that  
6 homestead.

7 (c) Each resident of the Henry County school district who is 68 years of age but below 70  
8 years of age on or before January 1 of the year in which application for exemption under this  
9 Act is made or any year subsequent to the making of such application is granted an  
10 exemption on that person's homestead from all Henry County school district ad valorem  
11 taxes for educational purposes in the amount of \$120,000.00 of the assessed value of that  
12 homestead.

13 (d) Each resident of the Henry County school district who is 70 years of age or older on or  
14 before January 1 of the year in which application for exemption under this Act is made or  
15 any year subsequent to the making of such application is granted an exemption on that  
16 person's homestead from all Henry County school district ad valorem taxes for educational  
17 purposes for the full value of that homestead.

18 (e) A person shall not receive the homestead exemption granted by this Act unless the  
19 person or person's agent files an affidavit with the tax commissioner of Henry County giving  
20 the person's age and such additional information relative to receiving such exemption as will  
21 enable the tax commissioner to make a determination as to whether such person is entitled  
22 to such exemption. The tax commissioner shall provide affidavit forms for this purpose and  
23 shall require such information as may be necessary to determine the initial and continuing  
24 eligibility of the applicant for the exemption.

25 (f) The value of the homestead in excess of the exempted amount shall remain subject to  
26 taxation.

27 **SECTION 3.**

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

**SECTION 4.**

(a) The exemption granted by this Act shall not apply to or affect any state taxes, municipal taxes, or county taxes for county purposes.

(b) The exemption granted by this Act shall be in lieu of and not in addition to any other homestead exemption from Henry County school district ad valorem taxes for educational purposes.

**SECTION 5.**

The exemption granted by this Act shall apply to all taxable years beginning on or after January 1, 2002.

**SECTION 6.**

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of Henry County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Henry County school district for approval or rejection. The election superintendent shall conduct that election on the Tuesday next following the first Monday in November, 2001, 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 Henry County. The ballot shall have written or printed thereon the words:

"( ) YES      Shall the Act be approved which provides staggered homestead exemptions in amounts ranging from \$20,000.00 to the full value of the property from Henry County school district ad valorem taxes for educational purposes for that school district for certain residents of that school district who are 62 years of age or older?"

( ) 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, then Sections 1 through 5 of this Act shall become of full force and effect on January 1, 2002, and shall be applicable to all taxable years beginning on or after January 1, 2002. If Sections 1 through 5 of this Act are not so approved or if the election is not conducted as provided in this section, Sections 1 through 5 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 Henry County. It shall be the superintendent's duty to certify the result thereof to the Secretary of State.

