

House Bill 849

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

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing for a homestead exemption from all City of Gainesville
2 independent school district ad valorem taxes for educational purposes in the amount of
3 \$10,000.00 of the assessed value of the homestead for certain residents of that school district
4 who are 62 years of age or older and whose annual household income does not exceed
5 \$12,000.00, approved March 19, 1987 (Ga. L. 1987, p. 4209), so as to provide a homestead
6 exemption from such taxes for such residents who are 62 years of age but less than 75 years
7 of age in the amount of \$30,000.00 of the assessed value of the homestead if the annual
8 household income does not exceed \$25,000.00; to provide a full value homestead exemption
9 from such taxes for such residents who are 75 years of age or older; to provide for
10 definitions; to specify the terms and conditions of the exemption and the procedures relating
11 thereto; to provide for applicability; to provide for a referendum, effective dates, and
12 automatic repeal; to repeal conflicting laws; and for other purposes.

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

14 **SECTION 1.**

15 An Act providing for a homestead exemption from all City of Gainesville independent school
16 district ad valorem taxes for educational purposes in the amount of \$10,000.00 of the
17 assessed value of the homestead for certain residents of that school district who are 62 years
18 of age or older and whose annual household income does not exceed \$12,000.00, approved
19 March 19, 1987 (Ga. L. 1987, p. 4209), is amended by striking Section 2 and inserting in its
20 place a new Section 2 to read as follows:

21 **"SECTION 2.**

22 (a) As used in this Act, the term:

23 (1) 'Ad valorem taxes for educational purposes' means all ad valorem taxes for
24 educational purposes levied by, for, or on behalf of the City of Gainesville independent

1 school district, including, but not limited to, taxes to pay interest on and to retire
2 independent school district bonded indebtedness.

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

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

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

22 (2) Each resident of the City of Gainesville independent school district who is 75 years
23 of age or older on or before January 1 of the year in which application for the exemption
24 under this paragraph is made is granted an exemption on that person's homestead from
25 all City of Gainesville independent school district ad valorem taxes for educational
26 purposes for the full value of that homestead.

27 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
28 section unless the person or person's agent files an affidavit and application with the
29 governing authority of the City of Gainesville, or the designee thereof, giving:

30 (1) The person's age and, if applicable, the amount of income which the person and the
31 person's spouse residing within such homestead received during the last taxable year;

32 (2) Such information relative to receiving such exemption as will enable the governing
33 authority of the City of Gainesville, or the designee thereof, to make a determination as
34 to whether such owner is entitled to such exemption.

35 (d) The governing authority of the City of Gainesville, or the designee thereof, shall
36 provide affidavit and application forms for the exemption granted by subsection (b) of this

1 section which shall require such information as may be necessary to determine the initial
2 and continuing eligibility of the owner for the exemption.

3 (e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1
4 of the O.C.G.A. The exemption shall be automatically renewed from year to year as long
5 as the owner occupies the residence as a homestead. After a person has filed the proper
6 application and affidavit, if required, as provided in subsection (c) of this section, it shall
7 not be necessary to make application thereafter for any year and the exemption shall
8 continue to be allowed to such person. It shall be the duty of any person granted the
9 homestead exemption under subsection (b) of this section to notify the governing authority
10 of the City of Gainesville, or the designee thereof, in the event that person for any reason
11 becomes ineligible for that exemption.

12 (f) The exemption granted by this Act shall not apply to or affect state ad valorem taxes,
13 municipal ad valorem taxes for municipal purposes, county ad valorem taxes for county
14 purposes, or county school district ad valorem taxes for educational purposes. The
15 homestead exemption granted by subsection (b) of this section shall be in addition to and
16 not in lieu of any other homestead exemption applicable to independent school district ad
17 valorem taxes for educational purposes.

18 (g) The exemption granted by subsection (b) of this section shall apply to all taxable years
19 beginning on or after January 1, 2002."

20 SECTION 2.

21 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal
22 election superintendent of City of Gainesville shall call and conduct an election as provided
23 in this section for the purpose of submitting this Act to the electors of the City of Gainesville
24 for approval or rejection. The municipal election superintendent shall conduct that election
25 on the Tuesday after the first Monday in November, 2001, and shall issue the call and
26 conduct that election as provided by general law. The municipal election superintendent
27 shall cause the date and purpose of the election to be published once a week for two weeks
28 immediately preceding the date thereof in the official organ of Hall County. The ballot shall
29 have written or printed thereon the words:

30 "() YES Shall the Act be approved which provides new homestead exemptions from
31 all City of Gainesville independent school district ad valorem taxes for
32 () NO educational purposes: (1) in the amount of \$30,000.00 of the assessed value
33 of the homestead for certain residents of the school district who are at least
34 62 but less than 75 years of age and whose annual household income does
35 not exceed \$25,000.00; (2) for the full value of the homestead for certain
36 residents of that school district who are 75 years of age or older?"

1 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
2 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
3 cast on such question are for approval of the Act, Section 1 of this Act shall become of full
4 force and effect on January 1, 2002. If the Act is not so approved or if the election is not
5 conducted as provided in this section, Section 1 of this Act shall not become effective and
6 this Act shall be automatically repealed on the first day of January immediately following
7 that election date. The expense of such election shall be borne by the City of Gainesville.
8 It shall be the municipal election superintendent's duty to certify the result thereof to the
9 Secretary of State.

10

SECTION 3.

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

13

SECTION 4.

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