

Senate Bill 127

By: Senator Cheeks of the 23<sup>rd</sup>

**AS PASSED**

A BILL TO BE ENTITLED

AN ACT

1 To provide a homestead exemption from Burke County School District ad valorem taxes for  
 2 educational purposes in the total amount of the assessed value of the homestead for the  
 3 taxable year beginning on January 1, 2003, for certain residents of that school district who  
 4 have annual incomes not exceeding \$40,000.00 and who are 65 years of age or older; to  
 5 provide a homestead exemption from Burke County School District ad valorem taxes for  
 6 educational purposes in the total amount of the assessed value of the homestead for each  
 7 taxable year beginning on or after January 1, 2004, for certain residents of that school district  
 8 who are 65 years of age or older without regard to income; to provide for definitions; to  
 9 specify the terms and conditions of the exemption and the procedures relating thereto; to  
 10 provide for applicability; to provide for a referendum, effective dates, and automatic repeal;  
 11 to repeal conflicting laws; and for other purposes.

12 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

13 **SECTION 1.**

14 For purposes of this Act, the term:

15 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for  
 16 educational purposes levied by, for, or on behalf of the Burke County School District,  
 17 including taxes to pay interest on and to retire school bond indebtedness.

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

21 (3) "Income" means adjusted gross income, as defined in the Internal Revenue Code of  
 22 1986, as amended, from all sources.

23 (4) "Senior citizen" means a person who is 65 years of age or older on or before January  
 24 1 of the year in which application for the exemption under this Act is made.

25 **SECTION 2.**

26 (a) For the taxable year beginning on January 1, 2003, and ending on December 31, 2003,  
 27 each resident of the Burke County School District who is a senior citizen is granted an

1 exemption on that person's homestead from all Burke County School District ad valorem  
2 taxes for educational purposes in the total amount of the assessed value of that homestead,  
3 if that person's income, together with the income of the spouse of such person who resides  
4 within such homestead, does not exceed \$40,000.00 for the immediately preceding taxable  
5 year.

6 (b) For each taxable year beginning on or after January 1, 2004, each resident of the Burke  
7 County School District who is a senior citizen is granted an exemption on that person's  
8 homestead from all Burke County School District ad valorem taxes for educational purposes  
9 in the total amount of the assessed value of that homestead without regard to that person's  
10 income.

11 (c) A person shall not receive the homestead exemption granted by subsections (a) and (b)  
12 of this section unless the person or person's agent files an affidavit with the tax  
13 commissioner of Burke County giving the person's age, and, if applicable, the amount of  
14 income which the person and the person's spouse residing within such homestead received  
15 during the last taxable year, and such additional information relative to receiving such  
16 exemption as will enable the tax commissioner to make a determination as to whether such  
17 owner is entitled to such exemption. The tax commissioner shall provide affidavit forms for  
18 this purpose.

19 **SECTION 3.**

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

23 **SECTION 4.**

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

32 **SECTION 5.**

33 The exemption granted by this Act shall not apply to or affect any state taxes, municipal  
34 taxes, independent school district taxes, or Burke County taxes for county purposes. The

1 homestead exemption granted by this Act shall be in lieu of and not in addition to any other  
 2 homestead exemption applicable to Burke County School District ad valorem taxes for  
 3 educational purposes.

4 **SECTION 6.**

5 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
 6 superintendent of Burke County shall call and conduct an election as provided in this section  
 7 for the purpose of submitting this Act to the electors of the Burke County School District for  
 8 approval or rejection. The election superintendent shall conduct that election at the time of  
 9 the November, 2002, general election under Code Section 21-2-540 of the O.C.G.A. and  
 10 shall issue the call and conduct that election as provided by general law. The superintendent  
 11 shall cause the date and purpose of the election to be published once a week for two weeks  
 12 immediately preceding the date thereof in the official organ of Burke County. The ballot  
 13 shall have written or printed thereon the words:

14 " YES Shall the Act be approved which provides for exemption from all  
 15 Burke County School District ad valorem taxes for educational  
 16  NO purposes in the 2003 taxable year for residents of the Burke County  
 17 School District who are 65 years of age or older and have an annual  
 18 income of \$40,000.00 or less, and which extends such exemption in  
 19 subsequent years to such residents who are 65 years of age or older  
 20 without regard to income?"

21 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons  
 22 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
 23 cast on such question are for approval of the Act, it shall become of full force and effect  
 24 immediately. If the Act is not so approved or if the election is not conducted as provided in  
 25 this section, the remaining sections of this Act shall not become effective and this Act shall  
 26 be automatically repealed on the first day of January immediately following that election  
 27 date. The expense of such election shall be borne by Burke County. It shall be the election  
 28 superintendent's duty to certify the result thereof to the Secretary of State.

29 **SECTION 7.**

30 Except as otherwise provided in Section 6 of this Act, this Act shall become effective upon  
 31 its approval by the Governor or upon its becoming law without such approval.

32 **SECTION 8.**

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