

House Bill 989

By: Representatives Smith of the 103rd, Yates of the 106th, Westmoreland of the 104th and Brown of the 130th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Coweta County School District ad valorem taxes
2 for educational purposes in the amount of \$40,000.00 for residents of that school district who
3 are 65 years of age but less than 71 years of age, \$60,000.00 for residents of that school
4 district who are 71 years of age but less than 75 years of age, and \$80,000.00 for residents
5 of that school district who are 75 years of age or older; to provide for definitions; to specify
6 the terms and conditions of the exemption and the procedures relating thereto; to provide for
7 a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other
8 purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

11 For purposes of this Act, the term:

12 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
13 educational purposes levied by, for, or on behalf of the Coweta County School District,
14 including, but not limited to, taxes to retire existing or future school bond indebtedness.

15 (2) "Assessed value of that person's homestead" means the value at which a person's
16 homestead is assessed pursuant to Code Section 48-5-7 of the O.C.G.A.

17 (3) "Fair market value of property" means fair market value of property as defined and
18 qualified in Code Section 48-5-2 of the O.C.G.A.

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

21 style="text-align:center">**SECTION 2.**

22 (a) Each resident of the Coweta County School District who is at least 65 years of age but
23 less than 71 years of age on or before January 1 of the year in which application for
24 exemption under this Act is made or any year subsequent to the making of such application
25 is granted an exemption on that person's homestead from all Coweta County School District

1 ad valorem taxes for educational purposes in the amount of \$40,000.00 of the assessed value
2 of that person's homestead.

3 (b) Each resident of the Coweta County School District who is 71 years of age but less than
4 75 years of age on or before January 1 of the year in which application for exemption under
5 this Act is made or any year subsequent to the making of such application is granted an
6 exemption on that person's homestead from all Coweta County School District ad valorem
7 taxes for educational purposes in the amount of \$60,000.00 of the assessed value of that
8 person's homestead.

9 (c) Each resident of the Coweta County School District who is 75 years of age or older on
10 or before January 1 of the year in which application for exemption under this Act is made or
11 any year subsequent to the making of such application is granted an exemption on that
12 person's homestead from all Coweta County School District ad valorem taxes for educational
13 purposes in the amount of \$80,000.00 of the assessed value of that person's homestead.

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

21 (e) The value of the homestead in excess of the exempted amount shall remain subject to
22 taxation.

23 **SECTION 3.**

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 applicant occupies the residence as a homestead. After a person has filed the proper affidavit
27 as provided in subsection (d) 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 Coweta County or the designee
31 thereof in the event that person for any reason becomes ineligible for that exemption.

32 **SECTION 4.**

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

1 (b) The exemption granted by this Act shall be in addition to and not in lieu of any other
 2 homestead exemption from Coweta County School District ad valorem taxes for educational
 3 purposes.

4 **SECTION 5.**

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

7 **SECTION 6.**

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

17 "() YES Shall the Act be approved which provides a homestead exemption
 18 from Coweta County School District ad valorem taxes for educational
 19 () NO district who are 65 years of age but less than 71 years of age,
 \$60,000.00 for residents of that school district who are 71 years of age
 but less than 75 years of age, and \$80,000.00 for residents of that
 school district who are 75 years of age or older?"

20 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
 21 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
 22 cast on such question are for approval of the Act, then Sections 1 through 5 of this Act shall
 23 become of full force and effect on January 1, 2003, and shall be applicable to all taxable
 24 years beginning on or after January 1, 2003. If Sections 1 through 5 of this Act are not so
 25 approved or if the election is not conducted as provided in this section, Sections 1 through
 26 5 of this Act shall not become effective and this Act shall be automatically repealed on the
 27 first day of January immediately following that election date. The expense of such election
 28 shall be borne by Coweta County. It shall be the superintendent's duty to certify the result
 29 thereof to the Secretary of State.

