

The Senate State and Local Governmental Operations Committee offer the following substitute to HB 42:

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Greene County school district ad valorem taxes for
2 educational purposes in the amount of \$8,000.00 of the assessed value of the homestead for
3 residents of that school district who are 65 years of age or older; to provide for definitions;
4 to specify the terms and conditions of the exemption and the procedures relating thereto; to
5 provide for applicability; to provide for a referendum, effective dates, and automatic repeal;
6 to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

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

10 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
11 educational purposes levied by, for, or on behalf of the Greene County school district,
12 including, but not limited to, ad valorem taxes to pay interest on and to retire county
13 school bonded indebtedness.

14 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
15 the O.C.G.A., as amended.

16 (3) "Senior citizen" means a person who is 65 years of age or over on or before January
17 1 of the year in which application for the exemption under this Act is made.

18 (b) Each resident of the Greene County school district who is a senior citizen is granted an
19 exemption on that person's homestead from all Greene County school district ad valorem
20 taxes for educational purposes in the amount of \$8,000.00 of the assessed value of that
21 homestead. The value of that property in excess of such exempted amount shall remain
22 subject to taxation.

23 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
24 section unless the person or person's agent files an affidavit with the tax commissioner of
25 Greene County giving the person's age and such additional information relative to receiving
26 such exemption as will enable the tax commissioner to make a determination regarding the

1 initial and continuing eligibility of such owner for such exemption. The tax commissioner
2 shall provide affidavit forms for this purpose.

3 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
4 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
5 as long as the owner occupies the residence as a homestead. After a person has filed the
6 proper application as provided in subsection (c) of this section, it shall not be necessary to
7 make application thereafter for any year, and the exemption shall continue to be allowed to
8 such person. It shall be the duty of any person granted the homestead exemption under this
9 Act to notify the tax commissioner of Greene County in the event that person for any reason
10 becomes ineligible for that exemption.

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

17 (f) The exemption granted by the Act shall apply to all taxable years beginning on or after
18 January 1, 2004.

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SECTION 2.

20 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
21 superintendent of Greene County shall call and conduct an election as provided in this
22 section for the purpose of submitting this Act to the electors of the Greene County school
23 district for approval or rejection. The election superintendent shall conduct that election on
24 the date of the 2004 presidential preference primary, and shall issue the call and conduct that
25 election as provided by general law. The superintendent shall cause the date and purpose of
26 the election to be published once a week for two weeks immediately preceding the date
27 thereof in the official organ of Greene County. The ballot shall have written or printed
28 thereon the words:

29 " YES Shall the Act be approved which provides a new homestead exemption from
30 Greene County school district ad valorem taxes for educational purposes in
31 NO the amount of \$8,000.00 of the assessed value of the homestead for
32 residents of that school district who are 65 years of age or over?"

33 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
34 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
35 cast on such question are for approval of the Act, Sections 1 through 6 shall become of full
36 force and effect immediately. If the Act is not so approved or if the election is not conducted

1 as provided in this section, Section 1 of this Act shall not become effective and this Act shall
2 be automatically repealed on the first day of January immediately following that election
3 date. The expense of such election shall be borne by Greene County. It shall be the election
4 superintendent's duty to certify the result thereof to the Secretary of State.

5 **SECTION 3.**

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

8 **SECTION 4.**

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