

House Bill 1366

By: Representatives Channell of the 77th and Hudson of the 95th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from Putnam County School District ad valorem
2 taxes for educational purposes in an amount equal to the amount by which the current year
3 assessed value of a homestead exceeds the base year assessed value of such homestead for
4 residents of that school district who are 70 years of age or older; to provide for definitions;
5 to specify the terms and conditions of the exemption and the procedures relating thereto; to
6 provide for applicability; to provide for a referendum, effective dates, and automatic repeal;
7 to repeal conflicting laws; and for other purposes.

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

9 **SECTION 1.**

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

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

15 (2) "Base year" means the taxable year immediately preceding the taxable year in which
16 the exemption under this Act is first granted to the most recent owner of such homestead.

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

21 (4) "Senior citizen" means a person who is 70 years of age or over on or before January 1
22 of the year in which application for the exemption under this Act is made.

23 (b)(1) Each resident of the Putnam County School District who is a senior citizen is
24 granted an exemption on that person's homestead from Putnam County School District
25 taxes for educational purposes in an amount equal to the amount by which the current

1 year assessed value of that homestead exceeds the base year assessed value of the
2 homestead.

3 (2) In the event a senior citizen is granted the exemption under this Act and that person
4 was receiving another base year assessed value homestead exemption with respect to
5 Putnam County School District ad valorem taxes, the base year assessed value for
6 purposes of the exemption under this Act shall be the most recent adjusted base year
7 assessed value that person received pursuant to such other base year assessed value
8 homestead exemption.

9 (3) This exemption shall not apply to taxes assessed on improvements to the homestead
10 or additional land that is added to the homestead after January 1 of the base year. If any
11 real property is removed from the homestead, the base year assessed value shall be
12 adjusted to reflect such removal and the exemption shall be recalculated accordingly.
13 The value of that property in excess of such exempted amount shall remain subject to
14 taxation.

15 (c) Any person who, as of December 31 of the year prior to the first year such person applies
16 for and receives the homestead exemption under this Act, has applied for and is eligible to
17 receive any other base year assessed value local homestead exemption with respect to
18 Putnam County ad valorem taxes for education purposes shall be eligible automatically for
19 the exemption granted by this Act without applying therefor. Otherwise, a person shall not
20 receive the homestead exemption granted by subsection (b) of this section unless the person
21 or person's agent files an application with the tax commissioner of Putnam County giving
22 such person's age and such information relative to receiving such exemption as will enable
23 the tax commissioner to make a determination regarding the initial and continuing eligibility
24 of such owner for such exemption. The tax commissioner of Putnam County shall provide
25 application forms for this purpose.

26 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
27 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
28 so long as the owner occupies the residence as a homestead. After a person has filed the
29 proper application as provided in subsection (c) of this section, it shall not be necessary to
30 make application thereafter for any year and the exemption shall continue to be allowed to
31 such person. It shall be the duty of any person granted the homestead exemption under
32 subsection (b) of this section to notify the tax commissioner of the county in the event that
33 person for any reason becomes ineligible for that exemption.

34 (e) The exemption granted by subsection (b) of this section shall not apply to or affect state
35 ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem taxes
36 for municipal purposes, or independent school district taxes for educational purposes. The
37 homestead exemption granted by subsection (b) of this section shall be in addition to and not

1 in lieu of any other homestead exemption applicable to county school district ad valorem
 2 taxes for educational purposes with the exception that it shall be in lieu of any other base
 3 year assessed value homestead exemption applicable to county school district ad valorem
 4 taxes for educational purposes.

5 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
 6 beginning on or after January 1, 2005.

7 **SECTION 2.**

8 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
 9 superintendent of Putnam 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 Putnam County School
 11 District for approval or rejection. The election superintendent shall conduct that election on
 12 the date of November, 2004, state-wide general election, and shall issue the call and conduct
 13 that election as provided by general law. The superintendent shall cause the date and purpose
 14 of the election to be published once a week for two weeks immediately preceding the date
 15 thereof in the official organ of Putnam County. The ballot shall have written or printed
 16 thereon the words:

17 " YES Shall the Act be approved which provides a homestead exemption from
 18 Putnam County School District taxes for educational purposes in an
 19 NO amount equal to the amount by which the current year assessed value of a
 20 homestead exceeds the base year assessed value of such homestead for
 21 residents of that school district who are 70 years of age or older?"

22 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
 23 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
 24 cast on such question are for approval of the Act, Section 1 of this Act shall become of full
 25 force and effect on January 1, 2005. If the Act is not so approved or if the election is not
 26 conducted as provided in this section, Section 1 of this Act shall not become effective and
 27 this Act shall be automatically repealed on the first day of January immediately following
 28 that election date. The expense of such election shall be borne by Putnam County. It shall
 29 be the election superintendent's duty to certify the result thereof to the Secretary of State.

30 **SECTION 3.**

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

