

House Bill 1753

By: Representatives Rogers of the 20th, Reece of the 21st, and Amerson of the 9th

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), as amended, particularly by
 6 an Act approved April 18, 2001 (Ga. L. 2001, p. 4389) which provided a homestead
 7 exemption from such taxes for such residents who are 62 years of age but less than 75 years
 8 of age in the amount of \$30,000.00 of the assessed value of the homestead if the annual
 9 household income does not exceed \$25,000.00 and a full value homestead exemption from
 10 such taxes for such residents who are 75 years of age or older, so as to allow such
 11 exemptions to continue to be received by unremarried surviving widows or widowers; to
 12 lower certain age qualifications; to allow one such exemption to be received by disabled
 13 persons regardless of age; to provide for applicability; to provide for a referendum, effective
 14 dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

15 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

16 **SECTION 1.**

17 An Act providing for a homestead exemption from all City of Gainesville independent school
 18 district ad valorem taxes for educational purposes in the amount of \$10,000.00 of the
 19 assessed value of the homestead for certain residents of that school district who are 62 years
 20 of age or older and whose annual household income does not exceed \$12,000.00, approved
 21 March 19, 1987 (Ga. L. 1987, p. 4209), as amended, particularly by an Act approved April
 22 18, 2001 (Ga. L. 2001, p. 4389) which provided a homestead exemption from such taxes for
 23 such residents who are 62 years of age but less than 75 years of age in the amount of
 24 \$30,000.00 of the assessed value of the homestead if the annual household income does not
 25 exceed \$25,000.00 and a full value homestead exemption from such taxes for such residents

1 who are 75 years of age or older, is amended by striking subsections (b), (c), and (d) of
2 Section 2 and inserting in their place the following:

3 "(b) Each resident of the City of Gainesville school district who is disabled or at least 62
4 years of age but less than 72 years of age on or before January 1 of the year in which
5 application for the exemption under this subsection is made is granted an exemption on that
6 person's homestead from all City of Gainesville school district ad valorem taxes for
7 educational purposes in the amount of \$30,000.00 of the assessed value of that homestead,
8 if that person's income, together with the income of the spouse of such person who resides
9 within such homestead, does not exceed \$25,000.00 for the immediately preceding taxable
10 year. The unremarried surviving widow or widower who is at least 55 years of age shall
11 continue to receive the exemption provided under this subsection so long as that
12 unremarried surviving widow or widower continues to occupy the home as a residence and
13 homestead, until such unremarried surviving widow or widower becomes 72 years of age
14 or over and is otherwise qualified to apply for and receive the exemption under
15 subsection (c) of this section. With respect to the exemption under this subsection, such
16 unremarried surviving widow or widower shall remain subject to the income limitations
17 specified in this subsection. The value of that property in excess of such exempted amount
18 shall remain subject to taxation.

19 (c) Each resident of the City of Gainesville school district who is 72 years of age or older
20 on or before January 1 of the year in which application for the exemption under this
21 subsection is made is granted an exemption on that person's homestead from all City of
22 Gainesville school district ad valorem taxes for educational purposes for the full value of
23 that homestead. The unremarried surviving widow or widower who is at least 65 years of
24 age shall continue to receive the exemption provided under this subsection so long as that
25 unremarried surviving widow or widower continues to occupy the home as a residence and
26 homestead.

27 (d)(1) In order to qualify for the exemption provided for in subsection (b) of this section
28 as being disabled, the person claiming such exemption shall be required to obtain a
29 certificate from not more than three physicians licensed to practice medicine under
30 Chapter 34 of Title 43 of the O.C.G.A., as amended, certifying that in the opinion of such
31 physician or physicians such person is mentally or physically incapacitated to the extent
32 that such person is unable to be gainfully employed and that such incapacity is likely to
33 be permanent. Such certificate or certificates shall constitute part of and be submitted
34 with the application provided for in paragraph (2) of this subsection.

35 (2) A person shall not receive the homestead exemption granted by subsection (b) or (c)
36 of this section unless the person or person's agent files an affidavit with the governing
37 authority of the City of Gainesville, or the designee thereof, giving the person's age, and,

1 if required, the amount of income which the person and the person's spouse residing
 2 within such homestead received during the last taxable year, and such additional
 3 information relative to receiving such exemption as will enable the governing authority
 4 of the City of Gainesville, or the designee thereof, to make a determination as to whether
 5 such owner is entitled to such exemption. The governing authority of the City of
 6 Gainesville, or the designee thereof, shall provide affidavit forms for this purpose."

7 **SECTION 2.**

8 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal
 9 election superintendent of the City of Gainesville shall call and conduct an election as
 10 provided in this section for the purpose of submitting this Act to the electors of the City of
 11 Gainesville school district for approval or rejection. The municipal election superintendent
 12 shall conduct that election on the date of the November, 2004, general election and shall
 13 issue the call and conduct that election as provided by general law. The municipal election
 14 superintendent shall cause the date and purpose of the election to be published once a week
 15 for two weeks immediately preceding the date thereof in the official organ of Hall County.
 16 The ballot shall have written or printed thereon the words:

17 "() YES Shall the Act be approved which lowers the age qualification of the current
 18 senior citizens' homestead exemptions from City of Gainesville school
 19 () NO district ad valorem taxes for educational purposes from 75 years of age to
 20 72 years of age, grants one of the exemptions to disabled persons regardless
 21 of age, and allows those exemptions to continue to be received by certain
 22 unremarried surviving widows or widowers?"

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

1 **SECTION 3.**

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

4 **SECTION 4.**

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