

House Bill 1084 (AS PASSED HOUSE AND SENATE)

By: Representatives Amerson of the 9th and Ralston of the 6th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Lumpkin County school district ad valorem taxes
2 for educational purposes in the amount of \$120,000.00 of the assessed value of the
3 homestead for residents of that school district who are 70 years of age or older; to provide
4 for definitions; to specify the terms and conditions of the exemption and the procedures
5 relating thereto; to provide for applicability; to provide for a referendum, effective dates, and
6 automatic repeal; 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 Lumpkin County school district,
12 including, but not limited to, ad valorem taxes to pay interest on and to retire county
13 school district 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, with the additional qualification that it shall include only the
16 primary residence and not more than five contiguous acres of land immediately
17 surrounding such residence.

18 (3) "Senior citizen" means a person who is 70 years of age or over on or before January
19 1 of the year in which application for the exemption under this Act is made.

20 (b) Each resident of the Lumpkin County school district who is a senior citizen is granted
21 an exemption on that person's homestead from all Lumpkin County school district ad
22 valorem taxes for educational purposes in the amount of \$120,000.00 of the assessed value
23 of that homestead. The value of that property in excess of such exempted amount shall
24 remain subject to taxation.

25 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
26 section unless the person or person's agent files an application with the tax commissioner of

1 Lumpkin County giving the person's age and such additional information relative to
 2 receiving such exemption as will enable the tax commissioner to make a determination
 3 regarding the initial and continuing eligibility of such owner for such exemption. The tax
 4 commissioner shall provide application forms for this purpose.

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

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

19 (f) The exemption granted by this Act shall apply to all taxable years beginning on or after
 20 January 1, 2005.

21 **SECTION 2.**

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

31 "() YES Shall the Act be approved which provides a homestead exemption from
 32 Lumpkin County school district ad valorem taxes for educational purposes
 33 () NO in the amount of \$120,000.00 of the assessed value of the homestead for
 34 residents of that school district who are 70 years of age or over?"

35 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
 36 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes

1 cast on such question are for approval of the Act, Section 1 of this Act shall become of full
2 force and effect on January 1, 2005. If the Act is not so approved or if the election is not
3 conducted as provided in this section, Section 1 of this Act shall not become effective and
4 this Act shall be automatically repealed on the first day of January immediately following
5 that election date. The expense of such election shall be borne by Lumpkin County. It shall
6 be the election superintendent's duty to certify the result thereof to the Secretary of State.

7 **SECTION 3.**

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

10 **SECTION 4.**

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