

House Bill 634

By: Representative Lane of the 158th

A BILL TO BE ENTITLED
AN ACT

To provide a homestead exemption from Bryan County ad valorem taxes for county purposes in the amount of \$20,000.00 of the assessed value of the homestead for certain residents of that county who are 65 years of age or over; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

For purposes of this Act, the term:

(1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county purposes levied by, for, or on behalf of Bryan County, including, but not limited to, taxes to pay interest on and to retire bonded indebtedness.

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

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

SECTION 2.

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

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

1 such owner is entitled to such exemption. The tax commissioner shall provide affidavit
2 forms for this purpose.

3 **SECTION 3.**

4 The tax commissioner of Bryan County or the designee thereof shall provide application
5 forms for the exemption granted by this Act and shall require such information as may be
6 necessary to determine the initial and continuing eligibility of the owner for the exemption.

7 **SECTION 4.**

8 The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the
9 O.C.G.A. The exemption shall be automatically renewed from year to year as long as the
10 owner occupies the residence as a homestead. After a person has filed the proper affidavit
11 as provided in subsection (b) of Section 2 of this Act, it shall not be necessary to make
12 application and file such affidavit thereafter for any year, and the exemption shall continue
13 to be allowed to such person. It shall be the duty of any person granted the homestead
14 exemption under this Act to notify the tax commissioner of Bryan County or the designee
15 thereof in the event that person for any reason becomes ineligible for that exemption.

16 **SECTION 5.**

17 The exemption granted by this Act shall not apply to or affect any state taxes, county school
18 district taxes for educational purposes, municipal taxes, or independent school district taxes.
19 The homestead exemption granted by this Act shall be in lieu of any other homestead
20 exemption applicable to Bryan County ad valorem taxes for county purposes.

21 **SECTION 6.**

22 The exemption granted by this Act shall apply to all taxable years beginning on or after
23 January 1, 2007.

24 **SECTION 7.**

25 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
26 superintendent of Bryan County shall call and conduct an election as provided in this section
27 for the purpose of submitting this Act to the electors of Bryan County for approval or
28 rejection. The election superintendent shall conduct that election on the date of the
29 November, 2006, state-wide general election and shall issue the call and conduct that election
30 as provided by general law. The superintendent shall cause the date and purpose of the
31 election to be published once a week for two weeks immediately preceding the date thereof

1 in the official organ of Bryan County. The ballot shall have written or printed thereon the
2 words:

3 "() YES Shall the Act be approved which provides a homestead exemption from
4 Bryan County ad valorem taxes for county purposes in the amount of
5 () NO \$20,000.00 of the assessed value of the homestead for residents of that
6 county who are 65 years of age or over?"

7 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
8 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
9 cast on such question are for approval of the Act, Sections 1 through 6 shall become of full
10 force and effect on January 1, 2007. If the Act is not so approved or if the election is not
11 conducted as provided in this section, Sections 1 through 6 of this Act shall not become
12 effective and this Act shall be automatically repealed on the first day of January immediately
13 following that election date. The expense of such election shall be borne by Bryan County.
14 It shall be the election superintendent's duty to certify the result thereof to the Secretary of
15 State.

16 **SECTION 8.**

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

19 **SECTION 9.**

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