

House Bill 302 (AS PASSED HOUSE AND SENATE)

By: Representative Scott of the 2nd

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Dade County school district ad valorem taxes for
2 educational purposes for the full value of the homestead for residents of that school district
3 who are 65 years of age or older; to provide for definitions; to specify the terms and
4 conditions of the exemption and the procedures relating thereto; to provide for applicability;
5 to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;
6 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 Dade 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 65 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 Dade County school district who is a senior citizen is granted an
21 exemption on that person's homestead from all Dade County school district ad valorem taxes
22 for educational purposes for the full value of the homestead. The value of that property in
23 excess of such exempted amount shall remain subject to taxation.

24 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
25 section unless the person or person's agent files an application with the tax commissioner of
26 Dade County giving the person's age and such additional information relative to receiving

1 such exemption as will enable the tax commissioner to make a determination regarding the
2 initial and continuing eligibility of such owner for such exemption. The tax commissioner
3 shall provide application forms for this purpose.

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

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

18 (f) The exemption granted by this Act shall apply to all taxable years beginning on or after
19 January 1 of the year immediately following the year in which the election provided for in
20 Section 2 of this Act is conducted.

21 **SECTION 2.**

22 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
23 superintendent of Dade County shall call and conduct an election as provided in this section
24 for the purpose of submitting this Act to the electors of the Dade County school district for
25 approval or rejection. The election superintendent shall conduct that election on a practicable
26 date in 2005 or 2006 authorized under Code Section 21-2-540 of the O.C.G.A.; provided,
27 however, that if the conducting of the election under this Act is impracticable, then the
28 election superintendent shall conduct the election under this Act 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
32 in the official organ of Dade County. The ballot shall have written or printed thereon the
33 words:

