

House Bill 819

By: Representative Ralston of the 7th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from Gilmer County School District ad valorem taxes
2 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 certain residents of that school district who are 70 years of age or older; to provide for
5 definitions; to specify the terms and conditions of the exemption and the procedures relating
6 thereto; to provide for applicability; to provide for a referendum, effective dates, and
7 automatic repeal; 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 Gilmer 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 ten contiguous acres of land immediately
20 surrounding such residence.

21 (4) "Income" means gross income, as defined by Georgia law, from all sources. For
22 purposes of this Act, gross income shall not include income received as retirement,
23 survivor, or disability benefits under the federal Social Security Act or under any other
24 public or private retirement, disability, or pension system.

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

1 (b)(1) Each resident of the Gilmer County School District who is a senior citizen and
2 whose annual income does not exceed \$20,000.00 for the immediately preceding taxable
3 year is granted an exemption on that person's homestead from Gilmer County School
4 District taxes for educational purposes in an amount equal to the amount by which the
5 current year assessed value of that homestead exceeds the base year assessed value of the
6 homestead.

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

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

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

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

1 (e) The exemption granted by subsection (b) of this section shall not apply to or affect state
 2 ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem taxes
 3 for municipal purposes, or independent school district taxes for educational purposes. The
 4 homestead exemption granted by subsection (b) of this section shall be in addition to and not
 5 in lieu of any other homestead exemption applicable to county school district ad valorem
 6 taxes for educational purposes with the exception that it shall be in lieu of any other base
 7 year assessed value homestead exemption applicable to county school district ad valorem
 8 taxes for educational purposes.

9 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
 10 beginning on or after January 1, 2006.

11 **SECTION 2.**

12 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
 13 superintendent of Gilmer County shall call and conduct an election as provided in this section
 14 for the purpose of submitting this Act to the electors of the Gilmer County School District
 15 for approval or rejection. The election superintendent shall conduct that election on the
 16 Tuesday after the first Monday in November, 2005, and shall issue the call and conduct that
 17 election as provided by general law. The superintendent shall cause the date and purpose of
 18 the election to be published once a week for two weeks immediately preceding the date
 19 thereof in the official organ of Gilmer County. The ballot shall have written or printed
 20 thereon the words:

21 "() YES Shall the Act be approved which provides a homestead exemption from
 22 Gilmer County School District taxes for educational purposes in an amount
 23 () NO equal to the amount by which the current year assessed value of a
 24 homestead exceeds the base year assessed value of such homestead for
 25 residents of that school district who are 70 years of age or older and whose
 26 income does not exceed \$20,000.00?"

27 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
 28 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
 29 cast on such question are for approval of the Act, Section 1 of this Act shall become of full
 30 force and effect on January 1, 2006. If the Act is not so approved or if the election is not
 31 conducted as provided in this section, Section 1 of this Act shall not become effective and
 32 this Act shall be automatically repealed on the first day of January immediately following
 33 that election date. The expense of such election shall be borne by Gilmer County. It shall
 34 be the election superintendent's duty to certify the result thereof to the Secretary of State.

