

House Bill 848

By: Representatives Butler of the 18th, Maxwell of the 17th, England of the 108th, Roberts of the 154th, and Stephens of the 164th

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia
2 Annotated, relating to tax exemptions, so as to provide a homestead exemption to certain
3 residents who are senior citizens with respect to state ad valorem taxes; to provide
4 qualifications; to provide procedures for obtaining such exemption; to provide for the taxes
5 to which such homestead exemption is applicable; to provide for a referendum; to provide
6 for effective dates; to provide for applicability; to provide for automatic repeal under certain
7 circumstances; to repeal conflicting laws; and for other purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

10 Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
11 relating to tax exemptions, is amended by adding between Code Sections 48-5-48.2 and
12 48-5-49 a new Code Section 48-5-48.3 to read as follows:

13 "48-5-48.3.

14 (a) As used in this Code section, the term:

15 (1) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
16 the O.C.G.A., as amended, with the additional qualification that it shall include only the
17 primary residence and not more than ten contiguous acres of land immediately
18 surrounding such residence.

19 (2) "Senior citizen" means a person who is 65 years of age or over on or before January
20 1 of the year in which application for the exemption under this Code section is made.

21 (b) Any person who is a senior citizen and resident of Georgia is granted upon application
22 an exemption on his or her homestead which such person owns and actually occupies as
23 a residence and homestead in an amount equal to the actual levy for state ad valorem
24 taxation made pursuant to Code Section 48-5-8 with respect to that homestead, such
25 exemption being from all ad valorem taxation for state purposes. The value of all property
26 in excess of the exempted amount cited above shall remain subject to taxation.

1 (c) The exemption shall be claimed and returned in the same manner as otherwise required
 2 under Code Section 48-5-50.1. Each person shall file for the exemption only once in the
 3 county of his or her residence. Once filed, the exemption shall automatically be renewed
 4 from year to year.

5 (d) The exemption granted by this Code section shall not apply to or affect county taxes,
 6 municipal taxes, or school district taxes.

7 (e) The exemption granted by this Code section shall be in addition to and not in lieu of
 8 any other homestead exemption from state taxes."

9 **SECTION 2.**

10 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the Secretary of
 11 State shall call and conduct a referendum as provided in this section for the purpose of
 12 submitting this Act to the electors of the State of Georgia for approval or rejection. The
 13 Secretary of State shall conduct that election on the date of and in conjunction with the
 14 November, 2006, state-wide general election. The Secretary of State shall cause the date and
 15 purpose of the election to be published once a week for two weeks immediately preceding
 16 the date thereof in the official organ of each county in the state. The ballot shall have written
 17 or printed thereon the words:

18 "() YES Shall the Act be approved which provides a homestead exemption for senior
 19 citizens in an amount equal to the actual levy for state ad valorem tax
 20 () NO purposes on the homestead?"

21 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
 22 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
 23 cast on such question are for approval of the Act, then Section 1 of this Act shall become
 24 effective on January 1, 2007, and shall be applicable to all taxable years beginning on or after
 25 that date. If Section 1 of this Act is not so approved or if the election is not conducted as
 26 provided in this section, Section 1 of this Act shall not become effective and this Act shall
 27 be automatically repealed on the first day of January immediately following that election
 28 date.

29 **SECTION 3.**

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

32 **SECTION 4.**

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