

House Bill 1523

By: Representative Jamieson of the 28th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Banks County school district ad valorem taxes for
2 educational purposes in the amount of \$20,000.00 of the assessed value of the homestead for
3 residents of that school district who are 65 years of age or over or disabled; to provide for
4 definitions; to specify the terms and conditions of the exemption and the procedures relating
5 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 Banks 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.

16 (3) "Senior citizen" means a person who is 65 years of age or over on or before January
17 1 of the year in which application for the exemption under this Act is made.

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

23 (c)(1) In order to qualify for the exemption provided for in subsection (b) of this section
24 as being disabled, the person claiming such exemption shall be required to obtain a
25 certificate from not more than three physicians licensed to practice medicine under
26 Chapter 34 of Title 43 of the O.C.G.A., as amended, certifying that in the opinion of such

1 physician or physicians such person is mentally or physically incapacitated to the extent
2 that such person is unable to be gainfully employed and that such incapacity is likely to
3 be permanent. Such certificate or certificates shall constitute part of and be submitted
4 with the application provided for in paragraph (2) of this subsection.

5 (2) A person shall not receive the homestead exemption granted by subsection (b) of this
6 section unless the person or person's agent files an application with the tax commissioner
7 of Banks County giving the person's age and such additional information relative to
8 receiving such exemption as will enable the tax commissioner to make a determination
9 regarding the initial and continuing eligibility of such owner for such exemption. The tax
10 commissioner shall provide application forms for this purpose.

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

19 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
20 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
21 taxes for municipal purposes, or independent school district ad valorem taxes for educational
22 purposes. The homestead exemption granted by subsection (b) of this section shall be in
23 addition to and not in lieu of any other homestead exemption applicable to Banks County
24 school district ad valorem taxes for educational purposes.

25 (f) The exemption granted by this Act shall apply to all taxable years beginning on or after
26 January 1, 2007.

27 **SECTION 2.**

28 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
29 superintendent of Banks County shall call and conduct an election as provided in this section
30 for the purpose of submitting this Act to the electors of the Banks County school district for
31 approval or rejection. The election superintendent shall conduct that election on the date of
32 the November, 2006, state-wide general election and shall issue the call and conduct that
33 election as provided by general law. The superintendent shall cause the date and purpose of
34 the election to be published once a week for two weeks immediately preceding the date
35 thereof in the official organ of Banks County. The ballot shall have written or printed
36 thereon the words:

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

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

14 **SECTION 3.**

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

17 **SECTION 4.**

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