

House Bill 1124 (AS PASSED HOUSE AND SENATE)

By: Representatives England of the 108th and Benton of the 31st

A BILL TO BE ENTITLED
AN ACT

1 To provide an additional homestead exemption from Barrow County school district ad
2 valorem taxes for educational purposes in the amount of \$60,000.00 of the assessed value of
3 the homestead after a four-year phase-in period for residents of that school district who are
4 62 years of age or over and whose federal total income does not exceed certain federally
5 specified poverty guidelines; to provide for definitions; to specify the terms and conditions
6 of the exemption and the procedures relating thereto; to provide for applicability; to provide
7 for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for
8 other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 style="text-align:center">**SECTION 1.**

11 (a) As used in this Act, the term:

12 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
13 educational purposes levied by, for, or on behalf of the Barrow County school district,
14 including, but not limited to, ad valorem taxes to pay interest on and to retire county
15 school district bonded indebtedness.

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

18 (3) "Income" means federal total income as reflected on the prior year's tax return.

19 (4) "Senior citizen" means a person who is 62 years of age or over on or before January
20 1 of the year in which application for the exemption under this Act is made.

21 (b)(1) Each resident of the Barrow County school district who is a senior citizen and who
22 also meets the income requirements set forth in paragraph (3) of this subsection is granted
23 an exemption on that person's homestead from all Barrow County school district ad
24 valorem taxes for educational purposes, as follows:

25 (A) For the taxable year beginning on or after January 1, 2007, and prior to January 1,
26 2008, in the amount of \$15,000.00 of the assessed value of that homestead;

1 (B) For the taxable year beginning on or after January 1, 2008, and prior to January 1,
2 2009, in the amount of \$30,000.00 of the assessed value of that homestead;

3 (C) For the taxable year beginning on or after January 1, 2009, and prior to January 1,
4 2010, in the amount of \$45,000.00 of the assessed value of that homestead;

5 (D) For all taxable years beginning on or after January 1, 2010, in the amount of
6 \$60,000.00 of the assessed value of that homestead; and

7 (E) For all taxable years commencing on or after January 1, 2011, in the amount of
8 \$60,000.00 of the assessed value of the homestead.

9 (2) The value of that property in excess of such exempted amount under paragraph (1)
10 of this subsection shall remain subject to taxation.

11 (3) The exemption under this subsection shall be granted only if that person's federal
12 total income, together with the federal total income of the spouse who also occupies and
13 resides at such homestead, does not collectively exceed for the immediately preceding
14 year an amount equal to 250 percent of the amount specified by the most recent United
15 States Department of Health and Human Services Poverty Guidelines for a one-person
16 family unit in the 48 contiguous states.

17 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
18 section unless the person or person's agent files an application with the tax commissioner of
19 Barrow County giving the person's age and such additional information relative to receiving
20 such exemption as will enable the tax commissioner to make a determination regarding the
21 initial and continuing eligibility of such owner for such exemption. The tax commissioner
22 shall provide application forms for this purpose. The taxable year in which the homestead
23 exemption under subsection (b) of this section is first granted to such person shall be
24 determined in accordance with the date of filing of such application as provided in
25 subsection (a) of Code Section 48-5-45, as amended. Applications received after deadline
26 will not be considered.

27 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
28 the O.C.G.A., as amended. Except as provided in this subsection, the exemption shall be
29 renewed from year to year as long as the owner occupies the residence as a homestead. After
30 a person has filed the proper application as provided in subsection (c) of this section, it shall
31 not be necessary to make application thereafter for any year except the year following a
32 reevaluation of the homestead property, at which time the person shall be required to file
33 another application in the same manner as provided for in subsection (c) of this section with
34 respect to an initial application, in order to receive such exemption. It shall be the duty of
35 any person granted the homestead exemption under this Act to notify the tax commissioner
36 of Barrow County in the event that person for any reason becomes ineligible for that
37 exemption.

1 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
 2 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
 3 taxes for municipal purposes, or independent school district ad valorem taxes for educational
 4 purposes. The homestead exemption granted by subsection (b) of this section shall be in
 5 addition to and not in lieu of any other homestead exemption applicable to Barrow County
 6 school district ad valorem taxes for educational purposes to specifically include the existing
 7 1998 \$20,000.00 homestead exemption.

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

10 SECTION 2.

11 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
 12 superintendent of Barrow County shall call and conduct an election as provided in this
 13 section for the purpose of submitting this Act to the electors of the Barrow County school
 14 district for approval or rejection. The election superintendent shall conduct that election on
 15 the date of the November, 2006, state-wide general election and shall issue the call and
 16 conduct that election as provided by general law. The superintendent shall cause the date and
 17 purpose of the election to be published once a week for two weeks immediately preceding
 18 the date thereof in the official organ of Barrow County. The ballot shall have written or
 19 printed thereon the words:

20 "() YES Shall the Act be approved which provides an additional homestead
 21 exemption from Barrow County school district ad valorem taxes for
 22 () NO educational purposes in the amount of \$60,000.00 of the assessed value of
 23 the homestead after a four-year phase-in period for residents of that school
 24 district who are 62 years of age or over and whose federal total income does
 25 not exceed certain federally specified poverty guidelines?"

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

1 **SECTION 3.**

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

4 **SECTION 4.**

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