

House Bill 1198 (AS PASSED HOUSE AND SENATE)

By: Representative Lane of the 167th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from McIntosh County school district ad valorem taxes
2 for educational purposes in the full amount of the assessed value of the homestead for
3 residents of that school district who are 65 years of age or over and whose annual income
4 does not exceed \$25,000.00; to provide for definitions; to specify the terms and conditions
5 of the exemption and the procedures relating thereto; to provide for applicability; to provide
6 for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for
7 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 McIntosh County school district,
13 including, but not limited to, ad valorem taxes to pay interest on and to retire county
14 school district bonded indebtedness.

15 (2) "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 five contiguous acres of land immediately
18 surrounding such residence.

19 (3) "Income" means Georgia taxable net annual income determined pursuant to Chapter
20 7 of Title 48 of the O.C.G.A., as amended, for state income tax purposes.

21 (4) "Senior citizen" means a person who is 65 years of age or over on or before January
22 1 of the year in which application for the exemption under this Act is made.

23 (b) Each resident of the McIntosh County school district who is a senior citizen is granted
24 an exemption on that person's homestead from all McIntosh County school district ad
25 valorem taxes for educational purposes in the full amount of the assessed value of that
26 homestead. The exemption under this subsection shall only be granted if that person's

1 income, together with the income of the spouse who also occupies and resides at such
2 homestead does not exceed \$25,000.00 for the immediately preceding year. The value of
3 that property in excess of such exempted amount shall remain subject to taxation.

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

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

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

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

26

SECTION 2.

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

1 " YES Shall the Act be approved which provides a homestead exemption from
2 McIntosh County school district ad valorem taxes for educational purposes in
3 NO the full amount of the assessed value of the homestead for residents of that
4 school district who are 65 years of age or over and whose annual income does
5 not exceed \$25,000.00?"

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