

House Bill 1526 (AS PASSED HOUSE AND SENATE)

By: Representative Jamieson of the 28th

A BILL TO BE ENTITLED
AN ACT

1 To provide an additional homestead exemption from Stephens County ad valorem taxes for
2 county purposes in the amount of \$25,000.00 of the assessed value of the homestead for
3 residents of that county 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 county purposes" means all ad valorem taxes for county
11 purposes levied by, for, or on behalf of Stephens County, including, but not limited to,
12 ad valorem taxes to pay interest on and to retire county bonded indebtedness.

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

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

17 (b) Each resident of Stephens County who is a senior citizen or who is disabled is granted
18 an exemption on that person's homestead from all Stephens County ad valorem taxes for
19 county purposes in the amount of \$25,000.00 of the assessed value of that homestead. The
20 value of that property in excess of such exempted amount shall remain subject to taxation.

21 (c)(1) In order to qualify for the exemption provided for in subsection (b) of this section
22 as being disabled, the person claiming such exemption shall be required to obtain a
23 certificate from not more than three physicians licensed to practice medicine under
24 Chapter 34 of Title 43 of the O.C.G.A., as amended, certifying that in the opinion of such
25 physician or physicians such person is mentally or physically incapacitated to the extent
26 that such person is unable to be gainfully employed and that such incapacity is likely to

1 be permanent. Such certificate or certificates shall constitute part of and be submitted
2 with the application provided for in paragraph (2) of this subsection.

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

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

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

22 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
23 beginning on or after January 1, 2007.

24 **SECTION 2.**

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

