

The Senate State and Local Governmental Operations Committee offered the following substitute to HB 1616:

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Walker County school district ad valorem taxes for
2 educational purposes in the amount of \$50,000.00 of the assessed value of the homestead
3 after a three-year phase in period for residents of that school district who are 70 years of age
4 or older; to provide for definitions; to specify the terms and conditions of the exemption and
5 the procedures relating thereto; to provide for applicability; to provide for a referendum,
6 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

8
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 Walker County school district,
12 except for ad valorem taxes to pay interest on and to retire county school district bonded
13 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 70 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)(1) Each resident of the Walker County school district who is a senior citizen is
19 granted an exemption on that person's homestead from all Walker County school district
20 ad valorem taxes for educational purposes as follows:

21 (A) For the taxable years beginning on or after January 1, 2008, and prior to January 1,
22 2010, in the amount of \$25,000.00 of the assessed value of that homestead; and

23 (B) For all taxable years commencing on or after January 1, 2010, in the amount of
24 \$50,000.00 of the assessed value of the homestead.

25 (2) The value of that property in excess of such exempted amount shall remain subject
26 to taxation.

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

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

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

21 (f) The exemption granted by this Act shall apply to all taxable years beginning on or after
22 January 1, 2008.

23 **SECTION 2.**

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

