

Senate Bill 38

By: Senator Johnson of the 1st

AS PASSED

A BILL TO BE ENTITLED

AN ACT

1 To provide a homestead exemption from Bryan County ad valorem taxes for county purposes
 2 in the amount of \$50,000.00 of the assessed value of the homestead for residents of that
 3 county who are 65 years of age or over; to provide for definitions; to specify the terms and
 4 conditions of the exemption and the procedures relating thereto; to provide for applicability;
 5 to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;
 6 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 the Bryan 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 Bryan County who is a senior citizen is granted an exemption on that
 18 person's homestead from all Bryan County ad valorem taxes for county purposes in the
 19 amount of \$50,000.00 of the assessed value of that homestead. The value of that property
 20 in excess of such exempted amount shall remain subject to taxation.

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

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

9 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
 10 state ad valorem taxes, county or independent school district ad valorem taxes for educational
 11 purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption
 12 granted by this Act shall be in lieu of and not in addition to any other homestead exemption
 13 applicable to Bryan County ad valorem taxes for county purposes.

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

16 **SECTION 2.**

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

26 "() YES Shall the Act be approved which provides a homestead exemption from
 27 Bryan County ad valorem taxes for county purposes in the amount of
 28 () NO \$50,000.00 of the assessed value of the homestead for residents of that
 29 county who are 65 of age or over?"

30 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 31 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 32 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 33 effect on January 1, 2007. If the Act is not so approved or if the election is not conducted
 34 as provided in this section, Section 1 of this Act shall not become effective and this Act shall
 35 be automatically repealed on the first day of January immediately following that election

1 date. The expense of such election shall be borne by Bryan County. It shall be the election
2 superintendent's duty to certify the result thereof to the Secretary of State.

3 **SECTION 3.**

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

6 **SECTION 4.**

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