

House Bill 1429 (AS PASSED HOUSE AND SENATE)

By: Representatives Graves of the 12th and Meadows of the 5th

A BILL TO BE ENTITLED
AN ACT

1 To provide for homestead exemptions from Gordon County school district ad valorem taxes
2 for educational purposes in the amount of \$40,000.00 of the assessed value of the homestead
3 for residents of that school district who are at least 65 but less than 70 years of age and in the
4 amount of \$100,000.00 of the assessed value of the homestead for residents of that school
5 district who are 70 years of age or older; to provide for definitions; to specify the terms and
6 conditions of the exemptions and the procedures relating thereto; to provide for applicability;
7 to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;
8 and for 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 Gordon 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 (b)(1) Each resident of the Gordon County school district who is at least 65 but less than
19 70 years of age or over on or before January 1 of the year in which application for the
20 exemption under this paragraph is made is granted an exemption on that person's
21 homestead from all Gordon County school district ad valorem taxes for educational
22 purposes in the amount of \$40,000.00 of the assessed value of that homestead. The value
23 of that property in excess of such exempted amount shall remain subject to taxation.

24 (2) Each resident of the Gordon County school district who is 70 years of age or over on
25 or before January 1 of the year in which application for the exemption under this
26 paragraph is made is granted an exemption on that person's homestead from all Gordon

1 County school district ad valorem taxes for educational purposes in the amount of
2 \$100,000.00 of the assessed value of that homestead. The value of that property in excess
3 of such exempted amount shall remain subject to taxation.

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

10 (d) The exemptions shall be claimed and returned as provided in Code Section 48-5-50.1 of
11 the O.C.G.A., as amended. An 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 a homestead exemption under this Act
16 to notify the tax commissioner of Gordon County in the event that person for any reason
17 becomes ineligible for that exemption.

18 (e) The exemptions 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 exemptions granted by subsection (b) of this section shall be in
22 lieu of and not in addition to any other homestead exemption applicable to Gordon 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 Gordon 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 Gordon County school
30 district for approval or rejection. The election superintendent shall conduct that election on
31 the date of the November, 2006, state-wide general election and shall issue the call and
32 conduct that election as provided by general law. The superintendent shall cause the date and
33 purpose of the election to be published once a week for two weeks immediately preceding
34 the date thereof in the official organ of Gordon County. The ballot shall have written or
35 printed thereon the words:

