

Senate Bill 628

By: Senator Schaefer of the 50th

AS PASSED

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Habersham County school district ad valorem taxes
2 for educational purposes for the full value of the homestead for residents of that school
3 district who are disabled or are 65 years of age or over and whose income, excluding certain
4 retirement income, does not exceed \$12,000.00; to provide for definitions; to specify the
5 terms and conditions of the exemption and the procedures relating thereto; to provide for
6 applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal
7 conflicting laws; and for 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 Habersham County school district,
13 except for ad valorem taxes to pay interest on and to retire county school district bonded
14 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, but only includes real property where the person who is the
17 applicant holds real property subject to a written lease, the applicant has held the property
18 subject to such a lease for not less than three years prior to the year for which application
19 is made, and the applicant is the owner of all improvements located on the real property.

20 (3) "Income" means federal adjusted gross income determined pursuant to the Internal
21 Revenue Code of 1986, as amended, for federal income tax purposes. Such adjusted
22 gross income shall include income from whatever source derived other than any federal
23 old-age survivors or disability insurance benefits or benefits received from any retirement
24 or pension fund when such benefits are based on contributions made thereto by such
25 resident.

26 (4) "Senior citizen" means a person who is 65 years of age or over on or before January
27 1 of the year in which application for the exemption under this Act is made.

1 (b) Each resident of the Habersham County school district who is disabled or is a senior
2 citizen is granted an exemption on that person's homestead from all Habersham County
3 school district ad valorem taxes for educational purposes for the full value of that homestead.
4 The exemption under this subsection shall only be granted if that person's income does not
5 exceed \$12,000.00 for the immediately preceding year. The value of that property in excess
6 of such exempted amount shall remain subject to taxation.

7 (c)(1) In order to qualify for the exemption provided for in subsection (b) of this section
8 as being disabled, the person claiming such exemption shall be required to obtain a
9 certificate from not more than three physicians licensed to practice medicine under
10 Chapter 34 of Title 43 of the O.C.G.A., as amended, certifying that in the opinion of such
11 physician or physicians such person is mentally or physically incapacitated to the extent
12 that such person is unable to be gainfully employed and that such incapacity is likely to
13 be permanent. Such certificate or certificates shall constitute part of and be submitted
14 with the application provided for in paragraph (2) of this subsection.

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

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

29 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
30 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
31 taxes for municipal purposes, or independent school district ad valorem taxes for educational
32 purposes. The homestead exemption granted by subsection (b) of this section shall be in
33 addition to and not in lieu of any other homestead exemption applicable to Habersham
34 County school district ad valorem taxes for educational purposes.

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

SECTION 2.

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2 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
3 superintendent of Habersham County shall call and conduct an election as provided in this
4 section for the purpose of submitting this Act to the electors of the Habersham County school
5 district for approval or rejection. The election superintendent shall conduct that election on
6 the date of the November, 2006, state-wide general election and shall issue the call and
7 conduct that election as provided by general law. The superintendent shall cause the date and
8 purpose of the election to be published once a week for two weeks immediately preceding
9 the date thereof in the official organ of Habersham County. The ballot shall have written or
10 printed thereon the words:

11 "() YES Shall the Act be approved which provides a homestead exemption from
12 Habersham County school district ad valorem taxes for educational
13 () NO purposes for the full value of the homestead for residents of that school
14 district who are disabled or are 65 years of age or over and whose income,
15 not including certain retirement income, does not exceed \$12,000.00 for real
16 property where the person who is the applicant holds real property subject
17 to a written lease, the applicant has held the property subject to such a lease
18 for not less than three years prior to the year for which application is made,
19 and the applicant is the owner of all improvements located on the real
20 property?"

21 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
22 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
23 cast on such question are for approval of the Act, Section 1 of this Act shall become of full
24 force and effect on January 1, 2007. If the Act is not so approved or if the election is not
25 conducted as provided in this section, Section 1 of this Act shall not become effective and
26 this Act shall be automatically repealed on the first day of January immediately following
27 that election date. The expense of such election shall be borne by Habersham County. It
28 shall be the election superintendent's duty to certify the result thereof to the Secretary of
29 State.

SECTION 3.

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

SECTION 4.

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