

House Bill 1647 (AS PASSED HOUSE AND SENATE)

By: Representative Smith of the 113<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Oconee County ad valorem taxes for the full value  
2 of the homestead for residents of that county who are 65 years of age or over and whose  
3 gross household income exceeds \$40,000.00; to provide for definitions; to specify the terms  
4 and conditions of the exemption and the procedures relating thereto; to provide for  
5 applicability; to provide for the specific repeal of a certain prior homestead exemption; to  
6 provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;  
7 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" means all ad valorem taxes levied by, for, or on behalf of Oconee  
12 County, except for ad valorem taxes to pay interest on and to retire county or school  
13 district bonded indebtedness.

14 (2) "Base year" means the taxable year immediately preceding the taxable year in which  
15 the exemption under this Act is first granted to the most recent owner of such homestead.

16 (3) "Gross household income" means gross household income as defined and qualified  
17 in Code Section 48-5-71 of the O.C.G.A., as amended.

18 (4) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
19 the O.C.G.A., as amended, with the additional qualification that it shall include only the  
20 primary residence and not more than five contiguous acres of land immediately  
21 surrounding such residence.

22 (5) "Senior citizen" means a person who is 65 years of age or over on or before January  
23 1 of the year in which application for the exemption under this Act is made.

24 (b)(1) Each resident of Oconee County who is a senior citizen is granted an exemption  
25 on that person's homestead from all Oconee County ad valorem taxes in an amount equal  
26 to the amount by which the current year assessed value of that homestead exceeds the

1 base year assessed value of that homestead. This exemption shall not apply to taxes  
2 assessed on improvements to the homestead or additional land that is added to the  
3 homestead after January 1 of the base year. If any real property is added or removed  
4 from the homestead, the base year assessed value shall be adjusted to reflect such  
5 addition or removal and the exemption shall be recalculated accordingly. The value of  
6 that property in excess of such exempted amount shall remain subject to taxation. The  
7 exemption under this subsection shall only be granted if that person's gross household  
8 income exceeds \$40,000.00 for the immediately preceding year. A person shall not  
9 receive the homestead exemption unless the person files an affidavit with the tax  
10 commissioner giving such information relative to receiving such exemption as will enable  
11 the tax commissioner to make a determination as to whether such person is entitled to  
12 such exemption. The tax commissioner shall provide affidavit forms for this purpose and  
13 shall require such information as may be necessary to determine the initial and continuing  
14 eligibility of the applicant for the exemption.

15 (c) For taxable years beginning on or after January 1, 2009, the amount of such income  
16 qualification as specified in subsection (b) of this section shall be adjusted annually by the  
17 tax commissioner of Oconee County in a percentage amount equal to the most recently  
18 available federal Social Security Cost of Living Adjustment percentage.

19 (d) In order to qualify for the exemption provided for in this Act, the person claiming such  
20 exemption shall make an application with the tax commissioner of Oconee County. The tax  
21 commissioner or the designee thereof shall provide application forms for the exemption  
22 granted by this Act and shall require such information as may be necessary to determine the  
23 initial and continuing eligibility of the owner for the exemption. No person shall receive the  
24 benefits of the exemption provided for in this Act without giving proof of age, amount of  
25 income, and if disabled, a certification of disability, and if such person owns a motor vehicle,  
26 no exemption shall be granted unless the motor vehicle has been returned as provided in  
27 Code Section 48-5-444 of the O.C.G.A.

28 (e) The exemption shall be claimed and returned in the same manner and time as other  
29 homestead exemptions as provided in Code Section 48-5-50.1 of the O.C.G.A., and shall be  
30 automatically renewed from year to year as long as the owner occupies the homestead and  
31 remains qualified according to the requirements as set forth in this Act. It shall be the duty  
32 of any person granted the homestead exemption under this Act to notify the tax  
33 commissioner of Oconee County or the designee thereof in the event that person becomes  
34 ineligible for any reason for that exemption. The failure of a person to timely apply for the  
35 exemption shall constitute a waiver on the part of that person to make application for such  
36 exemption for that year.

1 (f) The exemption granted by subsection (b) of this section shall not apply to or affect any  
 2 state ad valorem taxes. The homestead exemption granted by this Act shall be in lieu of and  
 3 not in addition to any other homestead exemption applicable to Oconee County ad valorem  
 4 taxes.

5 (g) The exemption granted by subsection (b) of this section shall apply to all taxable years  
 6 beginning on or after January 1, 2008.

7 **SECTION 2.**

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

17 "( ) YES Shall the Act be approved which provides a homestead exemption from  
 18 Oconee County ad valorem taxes in an amount equal to the amount by  
 19 ( ) NO which the assessed value of that homestead for the current year exceeds the  
 20 base year assessed value of that homestead for residents of Oconee County  
 21 who are 65 years of age or over and whose household gross income exceeds  
 22 \$40,000.00?"

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

31 **SECTION 3.**

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

1

**SECTION 4.**

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