

House Bill 1654 (AS PASSED HOUSE AND SENATE)

By: Representatives Lane of the 158<sup>th</sup> and Stephens of the 164<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Bryan County school district ad valorem taxes for  
2 educational purposes in the amount of \$50,000.00 of the assessed value of the homestead for  
3 residents of that school district who are 65 years of age or older; to provide for definitions;  
4 to specify the terms and conditions of the exemption and the procedures relating thereto; to  
5 provide for applicability; to provide for a referendum, effective dates, and automatic repeal;  
6 to repeal conflicting laws; 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 educational purposes" means all ad valorem taxes for  
11 educational purposes levied by, for, or on behalf of the Bryan County school district,  
12 including, but not limited to, ad valorem taxes to pay interest on and to retire county  
13 school district bonded 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 65 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) Each resident of the Bryan County school district who is a senior citizen is granted an  
19 exemption on that person's homestead from all Bryan County school district ad valorem  
20 taxes for educational purposes in the amount of \$50,000.00 of the assessed value of that  
21 homestead. The value of that property in excess of such exempted amount shall remain  
22 subject to taxation.

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

1 initial and continuing eligibility of such owner for such exemption. The tax commissioner  
2 shall provide application forms for this purpose.

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

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

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

19

## SECTION 2.

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

29       "( ) YES   Shall the Act be approved which provides a homestead exemption from  
30                    Bryan County school district ad valorem taxes for educational purposes in  
31       ( ) NO    the amount of \$50,000.00 of the assessed value of the homestead for  
32                    residents of that school district who are 65 years of age or over?"

33 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
34 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
35 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
36 effect on January 1, 2007. If the Act is not so approved or if the election is not conducted

1 as provided in this section, Section 1 of this Act shall not become effective and this Act shall  
2 be automatically repealed on the first day of January immediately following that election  
3 date. The expense of such election shall be borne by Bryan County. It shall be the election  
4 superintendent's duty to certify the result thereof to the Secretary of State.

5 **SECTION 3.**

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

8 **SECTION 4.**

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