

Senate Bill 242

By: Senator Mullis of the 53rd

**AS PASSED**

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Chattooga County ad valorem taxes for county  
2 purposes in percentages of the assessed value of the homestead based upon income for  
3 certain residents of that county who have annual incomes not exceeding \$20,000.00 and who  
4 are 70 years of age or over; to provide for definitions; to specify the terms and conditions of  
5 the exemption and the procedures relating thereto; to provide for applicability; to provide for  
6 a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other  
7 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 county purposes" means all ad valorem taxes for county  
12 purposes levied by, for, or on behalf of Chattooga County, including, but not limited to,  
13 ad valorem taxes to pay interest on and to retire county 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, with the additional qualification that it shall include only the  
16 primary residence and not more than five contiguous acres of homestead property.

17 (3) "Income" means federal adjusted gross income for income tax purposes from all  
18 sources.

19 (4) "Senior citizen" means a person who is 70 years of age or over on or before January 1  
20 of the year in which application for the exemption under this Act is made.

21 (b)(1) Each resident of Chattooga County who is a senior citizen is granted an exemption  
22 on that person's homestead from all Chattooga County ad valorem taxes for county  
23 purposes in the full value of that homestead if that person's income, together with the  
24 income of the spouse of such person who resides within such homestead, does not exceed  
25 \$15,000.00 for the immediately preceding taxable year.

1 (2) Each resident of Chattooga County who is a senior citizen is granted an exemption  
2 on that person's homestead from all Chattooga County ad valorem taxes for county  
3 purposes in the amount of 80 percent of the assessed value of that homestead if that  
4 person's income, together with the income of the spouse of such person who resides  
5 within such homestead, exceeds \$15,000.00 but is not more than \$16,250.00 for the  
6 immediately preceding taxable year.

7 (3) Each resident of Chattooga County who is a senior citizen is granted an exemption  
8 on that person's homestead from all Chattooga County ad valorem taxes for county  
9 purposes in the amount of 60 percent of the assessed value of that homestead if that  
10 person's income, together with the income of the spouse of such person who resides  
11 within such homestead, exceeds \$16,250.00 but is not more than \$17,500.00 for the  
12 immediately preceding taxable year.

13 (4) Each resident of Chattooga County who is a senior citizen is granted an exemption  
14 on that person's homestead from all Chattooga County ad valorem taxes for county  
15 purposes in the amount of 40 percent of the assessed value of that homestead if that  
16 person's income, together with the income of the spouse of such person who resides  
17 within such homestead, exceeds \$17,500.00 but is not more than \$18,750.00 for the  
18 immediately preceding taxable year.

19 (5) Each resident of Chattooga County who is a senior citizen is granted an exemption  
20 on that person's homestead from all Chattooga County ad valorem taxes for county  
21 purposes in the amount of 20 percent of the assessed value of that homestead if that  
22 person's income, together with the income of the spouse of such person who resides  
23 within such homestead, exceeds \$18,750.00 but is not more than \$20,000.00 for the  
24 immediately preceding taxable year.

25 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
26 section unless the person or person's agent files an application with the tax commissioner of  
27 Chattooga County giving the person's age, the amount of income which the person and the  
28 person's spouse residing within such homestead received during the last taxable year, and  
29 such additional information relative to receiving such exemption as will enable the tax  
30 commissioner to make a determination as to whether such person is entitled to such  
31 exemption. The tax commissioner shall provide application forms for this purpose.

32 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
33 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
34 as long as the owner occupies the residence as a homestead. After a person has filed the  
35 proper application as provided in subsection (c) of this section, it shall not be necessary to  
36 make application thereafter for any year, and the exemption shall continue to be allowed to  
37 such person. It shall be the duty of any person granted the homestead exemption under

1 subsection (b) of this section to notify the tax commissioner of Chattooga County in the  
2 event that person for any reason becomes ineligible for that exemption.

3 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
4 state ad valorem taxes, county or independent school district ad valorem taxes for educational  
5 purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption  
6 granted by this Act shall be in addition to any other homestead exemption applicable to  
7 Chattooga County ad valorem taxes for county purposes.

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

## 10 **SECTION 2.**

11 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
12 superintendent of Chattooga County shall call and conduct an election as provided in this  
13 section for the purpose of submitting this Act to the electors of Chattooga County for  
14 approval or rejection. The election superintendent shall conduct that election on the Tuesday  
15 following the first Monday in November, 2007, and shall issue the call and conduct that  
16 election as provided by general law. The election superintendent shall cause the date and  
17 purpose of the election to be published once a week for two weeks immediately preceding  
18 the date thereof in the official organ of Chattooga County. The ballot shall have written or  
19 printed thereon the words:

20 "( ) YES Shall the Act be approved which provides a homestead exemption from  
21 Chattooga County ad valorem taxes for county purposes in certain  
22 ( ) NO percentages of the assessed value of the homestead based upon income for  
23 residents of that county who are 70 years of age or over and who have  
annual incomes not exceeding \$20,000.00?"

24 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
25 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
26 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
27 effect on January 1, 2008. If the Act is not so approved or if the election is not conducted  
28 as provided in this section, Section 1 of this Act shall not become effective and this Act shall  
29 be automatically repealed on the first day of January immediately following that election  
30 date. The expense of such election shall be borne by Chattooga County. It shall be the  
31 election superintendent's duty to certify the result thereof to the Secretary of State.

## 32 **SECTION 3.**

33 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon  
34 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.