

House Bill 1383

By: Representative Ralston of the 7<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Gilmer County school district ad valorem taxes for  
2 educational purposes for the full value of the homestead for residents of that school district  
3 who are 65 years of age or older; to provide for definitions; to specify the terms and  
4 conditions of the exemption and the procedures relating thereto; to provide for applicability;  
5 to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;  
6 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 Gilmer County school district,  
12 including, but not limited to, any 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 older on or before January  
17 1 of the year in which application for the exemption under subsection (b) of this section  
18 is made.

19 (b) Each resident of the Gilmer County school district who is a senior citizen is granted an  
20 exemption on that person's homestead from Gilmer County school district ad valorem taxes  
21 for educational purposes for the full value of the homestead.

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

1 exemption. The tax commissioner of Gilmer County shall provide application forms for this  
2 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 person granted the homestead exemption under subsection (b) of this section  
6 occupies the residence as a homestead. After a person has filed the proper application as  
7 provided in subsection (c) of this section, it shall not be necessary to make application  
8 thereafter for any year, and the exemption shall continue to be allowed to such person. It  
9 shall be the duty of any person granted the homestead exemption under subsection (b) of this  
10 section to notify the tax commissioner of Gilmer County in the event that person for any  
11 reason becomes ineligible for that exemption.

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

18 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
19 beginning on or after January 1, 2009.

20

## SECTION 2.

21 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
22 superintendent of Gilmer County shall call and conduct an election as provided in this section  
23 for the purpose of submitting this Act to the electors of the Gilmer County school district for  
24 approval or rejection. The election superintendent shall conduct that election on the date of  
25 the November, 2008, general election and shall issue the call and conduct that election as  
26 provided by general law. The election superintendent shall cause the date and purpose of the  
27 election to be published once a week for two weeks immediately preceding the date thereof  
28 in the official organ of Gilmer County. The ballot shall have written or printed thereon the  
29 words:

30 "( ) YES Shall the Act be approved which provides a homestead exemption from  
31 Gilmer County school district ad valorem taxes for educational purposes for  
32 ( ) NO the full value of the homestead for residents of that school district who are  
33 65 years of age or older?"

34 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
35 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
36 such question are for approval of the Act, Section 1 of this Act shall become of full force and

1 effect on January 1, 2009. If the Act is not so approved or if the election is not conducted  
2 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
3 be automatically repealed on the first day of January immediately following that election  
4 date. The expense of such election shall be borne by Gilmer County. It shall be the election  
5 superintendent's duty to certify the result thereof to the Secretary of State.

6 **SECTION 3.**

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

9 **SECTION 4.**

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