

House Bill 1424

By: Representatives Amerson of the 9th and Collins of the 27th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Lumpkin County ad valorem taxes for county
2 purposes in the amount of \$60,000.00 of the assessed value of the homestead for residents
3 of that county who are 65 years of age or older or who are disabled; to provide for
4 definitions; to specify the terms and conditions of the exemption and the procedures relating
5 thereto; to provide for applicability; to provide for a referendum, effective dates, and
6 automatic repeal; 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 county purposes" means all ad valorem taxes for county
11 purposes levied by, for, or on behalf of Lumpkin County, including, but not limited to,
12 any ad valorem taxes to pay interest on and to retire county bonded indebtedness.

13 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
14 the O.C.G.A., as amended, with the additional qualification that it shall include not more
15 than five contiguous acres of homestead property.

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 Lumpkin County who is a senior citizen or who is disabled is granted
20 an exemption on that person's homestead from Lumpkin County ad valorem taxes for county
21 purposes in the amount of \$60,000.00 of the assessed value of that homestead. The value of
22 that property in excess of such exempted amount shall remain subject to taxation.

23 (c)(1) In order to qualify for the exemption provided for in subsection (b) of this section
24 as being disabled, the person claiming such exemption shall be required to obtain a
25 certificate from not more than three physicians licensed to practice medicine under
26 Chapter 34 of Title 43 of the O.C.G.A., as amended, certifying that in the opinion of such

1 physician or physicians, such person is mentally or physically incapacitated to the extent
2 that such person is unable to be gainfully employed and that such incapacity is likely to
3 be permanent. Such certificate or certificates shall constitute part of and be submitted
4 with the application provided for in paragraph (2) of this subsection. A person can also
5 qualify for the exemption provided for in subsection (b) of this section as being disabled,
6 by presenting evidence that such person has been found to be disabled by the Social
7 Security Administration or 100 percent disabled by the Veterans Administration.

8 (2) A person shall not receive the homestead exemption granted by subsection (b) of this
9 section unless such person or person's agent files an application with the tax
10 commissioner of Lumpkin County, giving the person's age and such additional
11 information relative to receiving such exemption as will enable the tax commissioner of
12 Lumpkin County to make a determination regarding the initial and continuing eligibility
13 of such person for such exemption. The tax commissioner of Lumpkin County shall
14 provide application forms for this purpose.

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

24 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
25 state ad valorem taxes, county or independent school district ad valorem taxes for educational
26 purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption
27 granted by subsection (b) of this section shall be in addition to and not in lieu of any other
28 homestead exemption applicable to Lumpkin County ad valorem taxes for county purposes.

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

31 SECTION 2.

32 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
33 superintendent of Lumpkin County shall call and conduct an election as provided in this
34 section for the purpose of submitting this Act to the electors of Lumpkin County for approval
35 or rejection. The election superintendent shall conduct that election on the date of the
36 November, 2008, general election and shall issue the call and conduct that election as

1 provided by general law. The election superintendent shall cause the date and purpose of the
 2 election to be published once a week for two weeks immediately preceding the date thereof
 3 in the official organ of Lumpkin County. The ballot shall have written or printed thereon
 4 the words:

5 " YES Shall the Act be approved which provides a homestead exemption from
 6 Lumpkin County ad valorem taxes for county purposes in the amount of
 7 NO \$60,000.00 of the assessed value of the homestead for residents of that
 8 county who are 65 years of age or older or who are disabled?"

9 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 10 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 11 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 12 effect on January 1, 2009. If the Act is not so approved or if the election is not conducted
 13 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
 14 be automatically repealed on the first day of January immediately following that election
 15 date. The expense of such election shall be borne by Lumpkin County. It shall be the
 16 election superintendent's duty to certify the result thereof to the Secretary of State.

17 **SECTION 3.**

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

20 **SECTION 4.**

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