

House Bill 1432

By: Representative Butler of the 18<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from City of Bremen independent school district ad  
2 valorem taxes for educational purposes in the amount of \$10,000.00 of the assessed value of  
3 the homestead for residents of that school district who are 62 years of age or older and whose  
4 income including the income of such person's spouse, excluding certain retirement income,  
5 does not exceed \$10,000.00; to provide for definitions; to specify the terms and conditions  
6 of the exemption and the procedures relating thereto; to provide for applicability; to provide  
7 for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for  
8 other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 style="text-align:center">**SECTION 1.**

11 (a) As used in this Act, the term:

12 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for  
13 educational purposes levied by, for, or on behalf of the City of Bremen independent  
14 school district, including, but not limited to, any ad valorem taxes to pay interest on and  
15 to retire independent school district bonded indebtedness.

16 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
17 the O.C.G.A., as amended.

18 (3) "Income" means Georgia taxable net income determined pursuant to Chapter 7 of Title  
19 48 of the O.C.G.A., as amended, for state income tax purposes, except income shall not  
20 include income received as retirement, survivor, or disability benefits under the federal  
21 Social Security Act or under any other public or private retirement, disability, or pension  
22 system, except such income which is in excess of the maximum amount authorized to be  
23 paid to an individual and such individual's spouse under the federal Social Security Act.  
24 Income from such sources in excess of such maximum amount shall be included as income  
25 for the purposes of this Act.

- 1 (4) "Senior citizen" means a person who is 62 years of age or older on or before January  
2 1 of the year in which application for the exemption under subsection (b) of this section  
3 is made.
- 4 (b) Each resident of the City of Bremen independent school district who is a senior citizen  
5 is granted an exemption on that person's homestead from City of Bremen independent school  
6 district ad valorem taxes for educational purposes in the amount of \$10,000.00 of the  
7 assessed value of that homestead. The exemption under this subsection shall only be granted  
8 if that person's income, together with the income of the spouse who also occupies and resides  
9 at such homestead, does not exceed \$10,000.00 for the immediately preceding year. The  
10 value of that property in excess of such exempted amount shall remain subject to taxation.
- 11 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
12 section unless such person or person's agent files an application with the governing authority  
13 of the City of Bremen, or the designee thereof, giving such person's age, income, and such  
14 additional information relative to receiving such exemption as will enable the governing  
15 authority of the City of Bremen, or the designee thereof, to make a determination regarding  
16 the initial and continuing eligibility of such person for such exemption. The governing  
17 authority of the City of Bremen, or the designee thereof, shall provide application forms for  
18 this purpose.
- 19 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
20 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
21 as long as the person granted the homestead exemption under subsection (b) of this section  
22 occupies the residence as a homestead. After a person has filed the proper application as  
23 provided in subsection (c) of this section, it shall not be necessary to make application  
24 thereafter for any year, and the exemption shall continue to be allowed to such person. It  
25 shall be the duty of any person granted the homestead exemption under subsection (b) of this  
26 section to notify the governing authority of the City of Bremen, or the designee thereof, in  
27 the event that person for any reason becomes ineligible for such exemption.
- 28 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
29 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem  
30 taxes for municipal purposes, or county school district ad valorem taxes for educational  
31 purposes. The homestead exemption granted by subsection (b) of this section shall be in  
32 addition to and not in lieu of any other homestead exemption applicable to City of Bremen  
33 independent school district ad valorem taxes for educational purposes.
- 34 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
35 beginning on or after January 1, 2009.

**SECTION 2.**

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2 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal  
3 election superintendent of the City of Bremen shall call and conduct an election as provided  
4 in this section for the purpose of submitting this Act to the electors of the City of Bremen  
5 independent school district for approval or rejection. The municipal election superintendent  
6 shall conduct that election on the date of the November 2008, state-wide general election and  
7 shall issue the call and conduct that election as provided by general law. The municipal  
8 election superintendent shall cause the date and purpose of the election to be published once  
9 a week for two weeks immediately preceding the date thereof in the official organ of  
10 Haralson County. The ballot shall have written or printed thereon the words:

11 "( ) YES Shall the Act be approved which provides a homestead exemption from  
12 City of Bremen independent school district ad valorem taxes for educational  
13 ( ) NO purposes in the amount of \$10,000.00 of the assessed value of the  
14 homestead for residents of that school district who are 62 years of age or  
15 older and whose income including the income of such person's spouse,  
16 excluding certain retirement income, does not exceed \$10,000.00?"

17 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
18 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
19 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
20 effect on January 1, 2009. If the Act is not so approved or if the election is not conducted  
21 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
22 be automatically repealed on the first day of January immediately following that election  
23 date. The expense of such election shall be borne by the City of Bremen. It shall be the  
24 election superintendent's duty to certify the result thereof to the Secretary of State.

**SECTION 3.**

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

**SECTION 4.**

28  
29 All laws and parts of laws in conflict with this Act are repealed.