

House Bill 1425 (AS PASSED HOUSE AND SENATE)

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 school district ad valorem taxes
2 for educational purposes in the amount of \$120,000.00 of the assessed value of the
3 homestead for residents of that school district who are 65 years of age or older or who are
4 disabled; to provide for definitions; to specify the terms and conditions of the exemption and
5 the procedures relating thereto; to provide for applicability; to provide for a referendum,
6 effective dates, and 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 educational purposes" means all ad valorem taxes for
11 educational purposes levied by, for, or on behalf of the Lumpkin 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, with the additional qualification that it shall include not more
16 than five contiguous acres of homestead property.

17 (3) "Senior citizen" means a person who is 65 years of age or older on or before January
18 1 of the year in which application for the exemption under subsection (b) of this section
19 is made.

20 (b) Each resident of the Lumpkin County school district who is a senior citizen or who is
21 disabled is granted an exemption on that person's homestead from Lumpkin County school
22 district ad valorem taxes for educational purposes in the amount of \$120,000.00 of the
23 assessed value of that homestead. The value of that property in excess of such exempted
24 amount shall remain subject to taxation.

25 (c)(1) In order to qualify for the exemption provided for in subsection (b) of this section
26 as being disabled, the person claiming such exemption shall be required to obtain a

1 certificate from not more than three physicians licensed to practice medicine under
2 Chapter 34 of Title 43 of the O.C.G.A., as amended, certifying that in the opinion of such
3 physician or physicians, such person is mentally or physically incapacitated to the extent
4 that such person is unable to be gainfully employed and that such incapacity is likely to
5 be permanent. Such certificate or certificates shall constitute part of and be submitted
6 with the application provided for in paragraph (2) of this subsection. A person can also
7 qualify for the exemption provided for in subsection (b) of this section as being disabled,
8 by presenting evidence that such person has been found to be disabled by the Social
9 Security Administration or 100 percent disabled by the Veterans Administration.

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

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

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

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

34 SECTION 2.

35 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
36 superintendent of Lumpkin County shall call and conduct an election as provided in this

1 section for the purpose of submitting this Act to the electors of the Lumpkin County school
 2 district for approval or rejection. The election superintendent shall conduct that election on
 3 the date of the November, 2008, general election and shall issue the call and conduct that
 4 election as provided by general law. The election superintendent shall cause the date and
 5 purpose of the election to be published once a week for two weeks immediately preceding
 6 the date thereof in the official organ of Lumpkin County. The ballot shall have written or
 7 printed thereon the words:

8 " YES Shall the Act be approved which provides a homestead exemption from
 9 Lumpkin County school district ad valorem taxes for educational purposes
 10 NO in the amount of \$120,000.00 of the assessed value of the homestead for
 11 residents of that school district who are 65 years of age or older or who are
 12 disabled?"

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

21 **SECTION 3.**

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

24 **SECTION 4.**

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