

House Bill 1425 (AS PASSED HOUSE AND SENATE)

By: Representatives Amerson of the 9<sup>th</sup> and Collins of the 27<sup>th</sup>

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

