

House Bill 1445 (AS PASSED HOUSE AND SENATE)

By: Representatives Amerson of the 9th and Ralston of the 7th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Dawson 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 disabled or who are 65 years of age or older and whose income does
4 not exceed \$50,000.00; to provide for definitions; to specify the terms and conditions of the
5 exemption and the procedures relating thereto; to provide for applicability; to provide for a
6 referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other
7 purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

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

11 (1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county
12 purposes levied by, for, or on behalf of Dawson County, including, but not limited to, any
13 ad valorem taxes to pay interest on and to retire county 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) "Income" means gross income from all sources determined pursuant to Chapter 7 of
18 Title 48 of the O.C.G.A., as amended, for state income tax purposes.

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

22 (b) Each resident of Dawson County who is disabled or who is a senior citizen is granted an
23 exemption on that person's homestead from Dawson County ad valorem taxes for county
24 purposes in the amount of \$60,000.00 of the assessed value of that homestead. The
25 exemption under this subsection shall only be granted if that person's income, together with
26 the income of the spouse who also occupies and resides at such homestead, does not exceed

1 \$50,000.00 for the immediately preceding year. The value of that property in excess of such
2 exempted amount shall remain subject to taxation.

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

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

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

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

35 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
36 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 election
 3 superintendent of Dawson County shall call and conduct an election as provided in this
 4 section for the purpose of submitting this Act to the electors of Dawson County for approval
 5 or rejection. The election superintendent shall conduct that election on the date of the
 6 November, 2008, general election and shall issue the call and conduct that election as
 7 provided by general law. The election superintendent shall cause the date and purpose of the
 8 election to be published once a week for two weeks immediately preceding the date thereof
 9 in the official organ of Dawson County. The ballot shall have written or printed thereon the
 10 words:

11 " YES Shall the Act be approved which provides a homestead exemption from
 12 Dawson County ad valorem taxes for county purposes in the amount of
 13 NO \$60,000.00 of the assessed value of the homestead for residents of that
 14 county who are disabled or who are 65 years of age or older and whose
 15 income does not exceed \$50,000.00?"

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

SECTION 3.

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

SECTION 4.

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