

House Bill 1327 (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 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 70 years of age or older; to provide
4 for definitions; to specify the terms and conditions of the exemption and the procedures
5 relating 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 educational purposes" means all ad valorem taxes for
11 educational purposes levied by, for, or on behalf of the Dawson County school district,
12 including, but not limited to, 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 only the
16 primary residence and not more than five contiguous acres of land immediately
17 surrounding such residence.

18 (3) "Senior citizen" means a person who is 70 years of age or over on or before January
19 1 of the year in which application for the exemption under this Act is made.

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

25 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
26 section unless the person or person's agent files an application with the tax commissioner of

27 Dawson County giving the person's age and such additional information relative to receiving
 28 such exemption as will enable the tax commissioner to make a determination regarding the
 29 initial and continuing eligibility of such owner for such exemption. The tax commissioner
 30 shall provide application forms for this purpose.

31 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
 32 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
 33 as long as the owner occupies the residence as a homestead. After a person has filed the
 34 proper application as provided in subsection (c) of this section, it shall not be necessary to
 35 make application thereafter for any year, and the exemption shall continue to be allowed to
 36 such person. It shall be the duty of any person granted the homestead exemption under this
 37 Act to notify the tax commissioner of Dawson County in the event that person for any reason
 38 becomes ineligible for that exemption.

39 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
 40 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
 41 taxes for municipal purposes, or independent school district ad valorem taxes for educational
 42 purposes. The homestead exemption granted by subsection (b) of this section shall be in lieu
 43 of and not in addition to any other homestead exemption applicable to Dawson County
 44 school district ad valorem taxes for educational purposes.

45 (f) The exemption granted by this Act shall apply to all taxable years beginning on or after
 46 January 1 of the year immediately following the year in which the election provided for in
 47 Section 2 of this Act is conducted.

48 **SECTION 2.**

49 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
 50 superintendent of Dawson County shall call and conduct an election as provided in this
 51 section for the purpose of submitting this Act to the electors of the Dawson County school
 52 district for approval or rejection. The election superintendent shall conduct that election on
 53 the date of the November, 2010, state-wide general election and shall issue the call and
 54 conduct that election as provided by general law. The election superintendent shall cause the
 55 date and purpose of the election to be published once a week for two weeks immediately
 56 preceding the date thereof in the official organ of Dawson County. The ballot shall have
 57 written or printed thereon the words:

58 "() YES Shall the Act be approved which provides a homestead exemption from
 59 Dawson County school district ad valorem taxes for educational purposes
 60 () NO in the amount of \$120,000.00 of the assessed value of the homestead for
 61 residents of that school district who are 70 years of age or over?"

62 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
63 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
64 such question are for approval of the Act, Section 1 of this Act shall become of full force and
65 effect on January 1 of the year immediately following the year in which such election is
66 conducted. If the Act is not so approved or if the election is not conducted as provided in this
67 section, Section 1 of this Act shall not become effective and this Act shall be automatically
68 repealed on the first day of January immediately following that election date. The expense
69 of such election shall be borne by Dawson County. It shall be the election superintendent's
70 duty to certify the result thereof to the Secretary of State.

71 **SECTION 3.**

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

74 **SECTION 4.**

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