

House Bill 975

By: Representative Rogers of the 10<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Habersham County school district ad valorem taxes  
2 for educational purposes in the amount of \$130,000.00 of the assessed value of the  
3 homestead for residents of that school district who are 65 years of age or older; to provide  
4 for a homestead exemption from Habersham County school district ad valorem taxes for  
5 educational purposes in the total amount of the assessed value of the homestead for residents  
6 of that school district who are totally and permanently disabled; to provide for definitions;  
7 to specify the terms and conditions of the exemption and the procedures relating thereto; to  
8 provide for applicability; to replace 1978 House Resolution 662-1850 granting a homestead  
9 exemption from Habersham Taxes levied for county purposes and such taxes levied for  
10 school purposes (Ga. L. 1978, p. 2444); to repeal an Act entitled "An Act to provide a  
11 homestead exemption from Habersham County school district taxes for educational  
12 purposes," approved May 4, 2006 (Ga. L. 2006, p. 4123); to provide for a referendum,  
13 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

14 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

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

17 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for  
18 educational purposes levied by, for, or on behalf of the Habersham County school district,  
19 except for any ad valorem taxes to pay interest on and to retire county school district  
20 bonded indebtedness.

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

23 (3) "Income" means gross income from all sources determined pursuant to Chapter 7 of  
24 Title 48 of the O.C.G.A., as amended, for state income tax purposes, except income shall  
25 not include income received as retirement, survivor, or disability benefits under the  
26 federal Social Security Act or under any other public or private retirement, disability, or

27 pension system, except such income which is in excess of the maximum amount  
28 authorized to be paid to an individual and such individual's spouse under the federal  
29 Social Security Act. Income from such sources in excess of such maximum amount shall  
30 be included as income for the purposes of this Act.

31 (4) "Senior citizen" means a person who is 65 years of age or older on or before January  
32 1 of the year in which application for the exemption under subsection (b) of this section  
33 is made.

34 (5) "Totally and permanently disabled" means having an irreversible, medically  
35 demonstrable condition which renders the person wholly and permanently unable to  
36 pursue any gainful employment.

37 (b) Each resident of the Habersham County school district who is a senior citizen is granted  
38 an exemption on that person's homestead from Habersham County school district ad valorem  
39 taxes for educational purposes in the amount of \$130,000.00 of the assessed value of that  
40 homestead. The value of that property in excess of such exempted amount shall remain  
41 subject to taxation.

42 (c) Each resident of the Habersham County school district who is totally and permanently  
43 disabled is granted an exemption on that person's homestead from Habersham County school  
44 district ad valorem taxes for educational purposes in the amount of the total value of the  
45 assessed value of that homestead.

46 (d) A person shall not receive the homestead exemption granted by subsections (b) and (c)  
47 of this section unless such person or person's agent files an application with the tax  
48 commissioner of Habersham County, giving such person's age, income, and such additional  
49 information relative to receiving such exemption as will enable the tax commissioner of  
50 Habersham County to make a determination regarding the initial and continuing eligibility  
51 of such person for such exemption. The tax commissioner of Habersham County shall  
52 provide application forms for this purpose.

53 (e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
54 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
55 as long as the person granted the homestead exemption under subsection (b) or (c) of this  
56 section occupies the residence as a homestead. After a person has filed the proper  
57 application as provided in subsection (d) of this section, it shall not be necessary to make  
58 application thereafter for any year, and the exemption shall continue to be allowed to such  
59 person. It shall be the duty of any person granted the homestead exemption under subsection  
60 (b) or (c) of this section to notify the tax commissioner of Habersham County in the event  
61 that person for any reason becomes ineligible for such exemption.

62 (f) The exemption granted by subsections (b) and (c) of this section shall not apply to or  
63 affect any state ad valorem taxes, county ad valorem taxes for county purposes, municipal

64 ad valorem taxes for municipal purposes, or independent school district ad valorem taxes for  
65 educational purposes. The homestead exemption granted by subsections (b) and (c) of this  
66 section shall be in addition to and not in lieu of any other homestead exemption applicable  
67 to Habersham County school district ad valorem taxes for educational purposes.

68 (g) The exemption granted by subsections (b) and (c) of this section shall apply to all taxable  
69 years beginning on or after January 1, 2013.

70 **SECTION 2.**

71 This Act replaces the former local constitutional amendment, House Resolution No.  
72 662-1850 (Ga. L. 1978, p. 2444), which was continued in effect as statutory law pursuant to  
73 Article VII, Section II, Paragraph IV of the Constitution, only to the extent such law applies  
74 to Habersham County ad valorem taxes for educational purposes.

75 **SECTION 3.**

76 An Act entitled "An Act to provide a homestead exemption from Habersham County school  
77 district taxes for educational purposes," approved May 4, 2006 (Ga. L. 2006, p. 4123), is  
78 repealed.

79 **SECTION 4.**

80 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
81 superintendent of Habersham County shall call and conduct an election as provided in this  
82 section for the purpose of submitting this Act to the electors of the Habersham County school  
83 district for approval or rejection. The election superintendent shall conduct that election on  
84 the date of the November, 2012, state-wide general election and shall issue the call and  
85 conduct that election as provided by general law. The election superintendent shall cause the  
86 date and purpose of the election to be published once a week for two weeks immediately  
87 preceding the date thereof in the official organ of Habersham County. The ballot shall have  
88 written or printed thereon the words:

89     " YES    Shall the Act be approved which provides a homestead exemption from  
 90                      Habersham County school district ad valorem taxes for educational  
 91      NO    purposes in the amount of \$130,000.00 of the assessed value of the  
 92                      homestead for residents of that school district who are 65 years of age or  
 93                      older and which grants a homestead exemption on the full value of the  
 94                      homestead for residents who are totally and permanently disabled, repeals  
 95                      an Act entitled "An Act to provide a homestead exemption from Habersham  
 96                      County school district taxes for educational purposes," approved May 4,  
 97                      2006 (Ga. L. 2006, p. 4123), and replaces the former local constitutional  
 98                      amendment, Resolution Act No. 162, House Resolution No. 662-1850 (Ga.  
 99                      L. 1978, p. 2444)?"

100    All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 101    to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 102    such question are for approval of the Act, Sections 1, 2, and 3 of this Act shall become of full  
 103    force and effect on January 1, 2013. If the Act is not so approved or if the election is not  
 104    conducted as provided in this section, Sections 1, 2, and 3 of this Act shall not become  
 105    effective, and this Act shall be automatically repealed on the first day of January immediately  
 106    following that election date. The expense of such election shall be borne by Habersham  
 107    County. It shall be the election superintendent's duty to certify the result thereof to the  
 108    Secretary of State.

109    **SECTION 5.**

110    Except as otherwise provided in Section 4 of this Act, this Act shall become effective upon  
 111    its approval by the Governor or upon its becoming law without such approval.

112    **SECTION 6.**

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