

House Bill 1070

By: Representative Nimmer of the 178th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Brantley County school district ad valorem taxes
2 for educational purposes in the amount of \$15,000.00 of the assessed value of the homestead
3 for residents of that school district who are 65 years of age or older and whose income does
4 not exceed \$30,000.00; 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 educational purposes" means all ad valorem taxes for
12 educational purposes levied by, for, or on behalf of the Brantley County school district,
13 including, but not limited to, any ad valorem taxes to pay interest on and to retire county
14 school district bonded indebtedness.

15 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
16 the O.C.G.A., as amended, with the additional qualification that it shall include not more
17 than five contiguous acres of homestead property.

18 (3) "Income" means federal adjusted gross income determined pursuant to the Internal
19 Revenue Code of 1986, as amended, for federal income tax purposes.

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

23 (b) Each resident of the Brantley County school district who is a senior citizen is granted an
24 exemption on that person's homestead from Brantley County school district ad valorem taxes
25 for educational purposes in the amount of \$15,000.00 of the assessed value of that
26 homestead. The exemption under this subsection shall only be granted if that person's

27 income, together with the income of the spouse who also occupies and resides at such
28 homestead, does not exceed \$30,000.00 for the immediately preceding year. The value of
29 that property in excess of such exempted amount shall remain subject to taxation.

30 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
31 section unless such person or person's agent files an application with the tax commissioner
32 of Brantley County, giving such person's age, income, and such additional information
33 relative to receiving such exemption as will enable the tax commissioner of Brantley County
34 to make a determination regarding the initial and continuing eligibility of such person for
35 such exemption. The tax commissioner of Brantley County shall provide application forms
36 for this purpose.

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

46 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
47 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
48 taxes for municipal purposes, or independent school district ad valorem taxes for educational
49 purposes. The homestead exemption granted by subsection (b) of this section shall be in
50 addition to and not in lieu of any other homestead exemption applicable to Brantley County
51 school district ad valorem taxes for educational purposes.

52 (f) The exemption granted by subsection (b) of this section shall be in addition to and not in
53 lieu of any other applicable homestead exemption.

54 (g) The exemption granted by subsection (b) of this section shall apply to all taxable years
55 beginning on or after January 1, 2013.

56 **SECTION 2.**

57 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
58 superintendent of Brantley County shall call and conduct an election as provided in this
59 section for the purpose of submitting this Act to the electors of the Brantley County school
60 district for approval or rejection. The election superintendent shall conduct that election on
61 the Tuesday after the first Monday in November, 2012, and shall issue the call and conduct
62 that election as provided by general law. The election superintendent shall cause the date and

63 purpose of the election to be published once a week for two weeks immediately preceding
 64 the date thereof in the official organ of Brantley County. The ballot shall have written or
 65 printed thereon the words:

66 " YES Shall the Act be approved which provides a homestead exemption from
 67 Brantley County school district ad valorem taxes for educational purposes
 68 NO in the amount of \$15,000.00 of the assessed value of the homestead for
 69 residents of that school district who are 65 years of age or older and whose
 70 income does not exceed \$30,000.00?"

71 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 72 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 73 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 74 effect on January 1, 2013. If the Act is not so approved or if the election is not conducted
 75 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
 76 be automatically repealed on the first day of January immediately following that election
 77 date. The expense of such election shall be borne by Brantley County. It shall be the
 78 election superintendent's duty to certify the result thereof to the Secretary of State.

79 **SECTION 3.**

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

82 **SECTION 4.**

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