

House Bill 1091

By: Representative Maddox of the 127th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing for a homestead exemption from Pike County School District ad
2 valorem taxation for certain residents, approved April 4, 1991 (Ga. Laws 1991, p. 3695), so
3 as to increase the amount of the exemption from school district taxes for residents who are
4 65 and older; to provide for a referendum, effective dates, and automatic repeal; to repeal
5 conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 An Act providing for a homestead exemption from Pike County School District ad valorem
9 taxation for certain residents, approved April 4, 1991 (Ga. Laws 1991, p. 3695), is amended
10 by revising Section 1 as follows:

11 "SECTION 1

12 (a) For persons age 62 through 64. The homestead, but not to exceed \$12,000.00 of the
13 value thereof, of each resident of the Pike County School District who is age 62 through 64
14 and who does not have an income from all sources, including the income from all sources
15 of all members of the family residing within said homestead, exceeding \$12,000.00 per
16 annum, shall be exempt from all ad valorem taxation for educational purposes levied for and
17 on behalf of such school system, including taxes to retire school bond indebtedness. The
18 exemption provided for in this subsection shall apply to all taxable years beginning after
19 December 31, 1992.

20 (b) For persons 65 years of age or older. The homestead, but not to exceed \$27,000.00 of
21 the value thereof, of each resident of the Pike County School District who is 65 years of age
22 or older and who does not have an income from all sources, including the income from all
23 sources of all members of the family residing within said homestead, exceeding \$27,000.00
24 per annum, shall be exempt from all ad valorem taxation for educational purposes levied for
25 and on behalf of such school system, including taxes to retire school bond indebtedness. The

26 exemption provided for in this subsection shall apply to all taxable years beginning after
27 December 31, 2012.

28 (c) Process for claiming an exemption. No exemption provided for by this Section shall be
29 granted unless an affidavit of the owner of the homestead is filed with the tax commissioner
30 of Pike County giving the owner's age, the amount of income which he or she received for
31 the immediately preceding calendar year, the income which the members of his or her family
32 residing within the homestead received for such period, and such other additional
33 information relative to receiving the benefits of an exemption granted by this section as will
34 enable the tax commissioner to make a determination as to whether such owner is entitled
35 to said exemption. The tax commissioner shall provide affidavit forms for this purpose. An
36 exemption granted to the homestead within this section shall extend to and shall apply to
37 those properties, the legal title to which is vested in one or more titleholders, if actually
38 occupied by one or more such owners as a residence, and one or more such titleholders
39 possesses the qualifications provided for in this section. In such instances, such exemptions
40 shall be granted to such properties, if claimed in the manner provided in this section by one
41 or more of the owners actually residing on such property. Such exemptions shall also extend
42 to those homesteads, the title to which is vested in an administrator, executor, or trustee, if
43 one or more of the heirs or cestuis que use residing on such property shall possess the
44 qualification provided for in this section and shall claim the exemptions granted by this
45 section in the manner provided in this section. It shall be the duty of any person who claims
46 an exemption under this section to notify the tax commissioner in the event such person
47 becomes ineligible for the exemption granted by this section."

48 **SECTION 2.**

49 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
50 superintendent of Pike County shall call and conduct an election as provided in this section
51 for the purpose of submitting this Act to the electors of the Pike County School District for
52 approval or rejection. The election superintendent shall conduct that election on the date of
53 the November, 2012, general election, and shall issue the call and conduct that election as
54 provided by general law. The superintendent shall cause the date and purpose of the election
55 to be published once a week for two weeks immediately preceding the date thereof in the
56 official organ of Pike County. The ballot shall have written or printed thereon the words:

57 "() YES Shall the Act be approved which increases the amount of the homestead
58 exemption from Pike County School District ad valorem taxation from
59 () NO \$12,000.00 to \$27,000.00 for certain residents who are 65 and older whose
60 gross income does not exceed \$27,000.00?"

61 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
62 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
63 cast on such question are for approval of the Act, Sections 1 of this Act shall become of full
64 force and effect on December 31, 2012. If the Act is not so approved or if the election is not
65 conducted as provided in this section, this Act shall not become effective, and this Act shall
66 be automatically repealed on the first day of January immediately following that election
67 date. The expense of such election shall be borne by Pike County. It shall be the election
68 superintendent's duty to certify the result thereof to the Secretary of State.

69 **SECTION 3.**

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

72 **SECTION 4.**

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