

Senate Bill 522

By: Senators Gooch of the 51st and Wilkinson of the 50th

**A BILL TO BE ENTITLED  
AN ACT**

1 To provide a homestead exemption from White County ad valorem taxes for county purposes  
2 in the amount of \$100,000.00 of the assessed value of the homestead for residents of that  
3 county who are 70 years of age or older; to provide for definitions; to specify the terms and  
4 conditions of the exemption and the procedures relating thereto; to provide for applicability;  
5 to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;  
6 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 county  
11       purposes levied by, for, or on behalf of White County, except for any ad valorem taxes  
12       to pay interest on and to retire county school district bonded indebtedness.  
13       (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
14       the O.C.G.A., as amended.  
15       (3) "Income" means gross income from all sources, exclusive of income received as  
16       retirement, survivor, or disability benefits under the federal Social Security Act or under  
17       any other public or private retirement, disability, or pension system.  
18       (4) "Senior citizen" means a person who is 70 years of age or older on or before January  
19       1 of the year in which application for the exemption under subsection (b) of this section  
20       is made.  
21 (b) Each resident of White County who is a senior citizen and whose household income does  
22       not exceed \$25,000.00 is granted an exemption on that person's homestead from White  
23       County ad valorem taxes for county purposes in the amount of \$100,000.00 of the assessed  
24       value of that homestead. The value of that property in excess of such exempted amount shall  
25       remain subject to taxation.

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

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

42 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
43 state ad valorem taxes, school district ad valorem taxes for educational purposes, municipal  
44 ad valorem taxes for municipal purposes, or independent school district ad valorem taxes for  
45 educational purposes.

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

48 (g) The exemption granted by subsection (b) of this section shall be in lieu of and not in  
49 addition to any other homestead exemption from White County ad valorem taxes for county  
50 purposes granted by local law.

51 **SECTION 2.**

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

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

### SECTION 3.

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

## SECTION 4.

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