

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:

