

House Bill 615 (AS PASSED HOUSE AND SENATE)

By: Representative Crawford of the 16th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Polk County ad valorem taxes for county purposes
2 in the amount of \$30,000.00 of the assessed value of the homestead for certain residents of
3 the county who are 70 years of age or older with net annual household income of \$10,000.00
4 or less; to provide for definitions; to specify the terms and conditions of the exemption and
5 the procedures relating thereto; to provide for applicability; to provide for a referendum,
6 effective dates, and automatic repeal; to repeal conflicting laws; 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 county purposes" means all ad valorem taxes for county
11 purposes levied by, for, or on behalf of Polk County, including, but not limited to, any
12 ad valorem taxes to pay interest on and to retire county bonded indebtedness.

13 (2) "Net annual household income" means the total Georgia taxable net income of all
14 persons who occupy and reside at such homestead, as net income is defined by Chapter
15 7 of Title 48 of the O.C.G.A., from all sources, except as otherwise provided in this Act,
16 for the immediately preceding taxable year for income tax purposes. For the purposes
17 of this Act, net income shall include income received as retirement, survivor, or disability
18 benefits under the federal Social Security Act or under any other public or private
19 retirement, disability, or pension system.

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

22 (4) "Senior citizen" means a person who is 70 years of age or older on or before January
23 1 of the year in which application for the exemption under subsection (b) of this section
24 is made.

25 (b) Each resident of Polk County who is a senior citizen and whose net annual household
26 income is \$10,000.00 or less is granted an exemption on that person's homestead from Polk

27 County ad valorem taxes for county purposes in the amount of \$30,000.00 of the assessed
28 value of that homestead. The value of that property in excess of such exempted amount
29 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 Polk County, giving the person's age and such additional information relative to
33 receiving such exemption as will enable a determination to be made regarding the initial
34 and continuing eligibility of such person for such exemption. The tax commissioner of
35 Polk County shall provide application forms for this purpose.

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

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

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

53 **SECTION 2.**

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

62 "() YES Shall the Act be approved which provides a homestead exemption from
63 Polk County ad valorem taxes for county purposes in the amount of
64 () NO \$30,000.00 of the assessed value of the homestead for certain residents of
65 Polk County who are 70 years of age or older with net annual household
66 income of \$10,000.00 or less?"

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

75 **SECTION 3.**

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

78 **SECTION 4.**

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