

House Bill 616 (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 school district ad valorem taxes for
2 educational purposes in the amount of \$30,000.00 of the assessed value of the homestead for
3 certain residents of that school district who are 70 years of age or older with net annual
4 household income of \$10,000.00 or less; to provide for definitions; to specify the terms and
5 conditions of the exemption and the procedures relating thereto; to provide for applicability;
6 to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;
7 and for other 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 Polk 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) "Net annual household income" means the total Georgia taxable net income of all
16 persons who occupy and reside at such homestead, as net income is defined by Chapter
17 7 of Title 47 of the O.C.G.A., from all sources, except as otherwise provided in this Act,
18 for the immediately preceding taxable year for income tax purposes. For the purposes
19 of this Act, net income shall include income received as retirement, survivor, or disability
20 benefits under the federal Social Security Act or under any other public or private
21 retirement, disability, or pension system.

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

24 (4) "Senior citizen" means a person who is 70 years of age or older on or before January
25 1 of the year in which application for the exemption under subsection (b) of this section
26 is made.

27 (b) Each resident of the Polk County school district who is a senior citizen and whose net
28 annual household income is \$10,000.00 or less is granted an exemption on that person's
29 homestead from Polk County school district ad valorem taxes for educational purposes in
30 the amount of \$30,000.00 of the assessed value of that homestead. The value of that
31 property in excess of such exempted amount shall remain subject to taxation.

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

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

47 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
48 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
49 taxes for municipal purposes, or independent school district ad valorem taxes for
50 educational purposes. The homestead exemption granted by subsection (b) of this section
51 shall be in lieu of the homestead exemption applicable to the Polk County school district
52 ad valorem taxes for educational purposes provided by Code Section 48-5-52 of the
53 O.C.G.A. and any other homestead exemption applicable to Polk County school district ad
54 valorem taxes for educational purposes.

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

57 **SECTION 2.**

58 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
59 superintendent of Polk County shall call and conduct an election as provided in this section

