

House Bill 294 (AS PASSED HOUSE AND SENATE)

By: Representatives Caldwell of the 131st and Knight of the 130th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Lamar County school district ad valorem taxes for
2 educational purposes in the amount of \$7,000.00 of the assessed value of the homestead after
3 a specified five-year phase-in period for residents of that school district who are 70 years of
4 age or older; to provide for definitions; to specify the terms and conditions of the exemption
5 and 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 educational purposes" means all ad valorem taxes for
11 educational purposes levied by, for, or on behalf of the Lamar County school district,
12 including, but not limited to, any ad valorem taxes to pay interest on and to retire county
13 school district bonded indebtedness.

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

16 (3) "Senior citizen" means a person who is 70 years of age or older on or before January
17 1 of the year in which application for the exemption under subsection (b) of this section
18 is made.

19 (b)(1) Each resident of the Lamar County school district who is a senior citizen is granted
20 an exemption on that person's homestead from Lamar County school district ad valorem
21 taxes for educational purposes as follows:

22 (A) For the taxable year beginning on or after January 1, 2014, and prior to January 1,
23 2015, in the amount of \$3,000.00 of the assessed value of that homestead;

24 (B) For the taxable year beginning on or after January 1, 2015, and prior to January 1,
25 2016, in the amount of \$4,000.00 of the assessed value of that homestead;

26 (C) For the taxable year beginning on or after January 1, 2016, and prior to January 1,
27 2017, in the amount of \$5,000.00 of the assessed value of that homestead;

28 (D) For the taxable year beginning on or after January 1, 2017, and prior to January 1,
29 2018, in the amount of \$6,000.00 of the assessed value of that homestead; and

30 (E) For all taxable years beginning on or after January 1, 2018, in the amount of
31 \$7,000.00 of the assessed value of that homestead.

32 (2) The value of that property in excess of such exempted amount shall remain subject to
33 taxation.

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

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

50 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
51 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
52 taxes for municipal purposes, or independent school district ad valorem taxes for educational
53 purposes. The homestead exemption granted by subsection (b) of this section shall be in
54 addition to and not in lieu of any other homestead exemption applicable to Lamar County
55 school district ad valorem taxes for educational purposes.

56 **SECTION 2.**

57 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
58 superintendent of Lamar County shall call and conduct an election as provided in this section
59 for the purpose of submitting this Act to the electors of the Lamar County school district for
60 approval or rejection. The election superintendent shall issue the call and conduct that
61 election on a date in 2013 as provided by general law. The election superintendent shall

62 cause the date and purpose of the election to be published once a week for two weeks
 63 immediately preceding the date thereof in the official organ of Lamar County. The ballot
 64 shall have written or printed thereon the words:

65 " YES Shall the Act be approved which provides a homestead exemption from
 66 Lamar County school district ad valorem taxes for educational purposes in
 67 NO the amount of \$7,000.00 of the assessed value of the homestead after a
 68 specified five-year phase-in period for residents of that school district who
 69 are 70 years of age or older?"

70 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 71 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 72 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 73 effect on January 1, 2014, and shall be applicable to all taxable years beginning on or after
 74 January 1, 2014. If the Act is not so approved or if the election is not conducted as provided
 75 in this section, Section 1 of this Act shall not become effective, and this Act shall be
 76 automatically repealed on the first day of January immediately following that election date.
 77 The expense of such election shall be borne by Lamar County. It shall be the election
 78 superintendent's duty to certify the result thereof to the Secretary of State.

79 **SECTION 3.**

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

82 **SECTION 4.**

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