

Senate Bill 201

By: Senator Gooch of the 51st

AS PASSED SENATE

**A BILL TO BE ENTITLED
AN ACT**

1 To provide a homestead exemption from White County school district ad valorem taxes for
2 educational purposes in the amount of \$100,000.00 of the assessed value of the homestead
3 for residents of that school district who are 70 years of age or older and whose income,
4 excluding certain retirement income, does not exceed \$25,000.00; to provide for definitions;
5 to specify the terms and conditions of the exemption and the procedures relating thereto; to
6 provide for applicability; to provide for a referendum, effective dates, and automatic repeal;
7 to repeal conflicting laws; 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 White County school district,
13 except for any ad valorem taxes to pay interest on and to retire county school district
14 bonded indebtedness.

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

17 (3) "Income" means gross income from all sources determined pursuant to Chapter 7 of
18 Title 48 of the O.C.G.A., as amended, for state income tax purposes, except income shall
19 not include income received as retirement, survivor, or disability benefits under the
20 federal Social Security Act or under any other public or private retirement, disability, or
21 pension system.

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 the White County school district who is a senior citizen is granted an
26 exemption on that person's homestead from White County school district ad valorem taxes

27 for educational purposes in the amount of \$100,000.00 of the assessed value of that
28 homestead. The exemption under this subsection shall only be granted if that person's
29 income, together with the income of the spouse who also occupies and resides at such
30 homestead, does not exceed \$25,000.00 for the immediately preceding year. The value of
31 that 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 White County, giving such person's age, income, and such additional information relative
35 to receiving such exemption as will enable the tax commissioner of White County to make
36 a determination regarding the initial and continuing eligibility of such person for such
37 exemption. The tax commissioner of White County shall provide application forms for this
38 purpose.

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

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

54 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
55 beginning on or after January 1, 2015.

56 **SECTION 2.**

57 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
58 superintendent of White 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 White County school district for
60 approval or rejection. The election superintendent shall conduct that election on the date of
61 the November, 2014, state-wide general election and shall issue the call and conduct that
62 election as provided by general law. The election superintendent shall cause the date and

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

66 " YES Shall the Act be approved which provides a homestead exemption from
 67 White County school district ad valorem taxes for educational purposes in
 68 NO the amount of \$100,000.00 of the assessed value of the homestead for
 69 residents of that school district who are 70 years of age or older and whose
 70 income, not including certain retirement income, does not exceed
 71 \$25,000.00?"

72 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 73 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 74 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 75 effect on January 1, 2015. If the Act is not so approved or if the election is not conducted
 76 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
 77 be automatically repealed on the first day of January immediately following that election
 78 date. The expense of such election shall be borne by White County. It shall be the election
 79 superintendent's duty to certify the result thereof to the Secretary of State.

80 **SECTION 3.**

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

83 **SECTION 4.**

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