House Bill 1606 (AS PASSED HOUSE AND SENATE)

By: Representatives Mills of the 67th, Post 2, Coan of the 67th, Post 1, Reece of the 21st, Amerson of the 9th, and Rogers of the 20th

A BILL TO BE ENTITLED

AN ACT

To amend an Act providing for homestead exemptions from Hall County School District ad valorem taxes for educational purposes for certain residents of that school district who are senior citizens, approved April 6, 1998 (Ga. L. 1998, p. 4281), as amended, so as to allow such exemptions to continue to be received by unremarried surviving widows or widowers; to lower certain age qualifications; to allow one such exemption to be received by disabled persons regardless of age; to provide for applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

An Act providing for homestead exemptions from Hall County School District ad valorem taxes for educational purposes for certain residents of that school district who are senior citizens, approved April 6, 1998 (Ga. L. 1998, p. 4281), as amended, is amended by striking Section 2 and inserting in its place a new Section 2 to read as follows:

"SECTION 2.

(a) Each resident of the Hall County School District who is disabled or at least 62 years of age but less than 72 years of age on or before January 1 of the year in which application for the exemption under this subsection is made is granted an exemption on that person´s homestead from all Hall County School District ad valorem taxes for educational purposes in the amount of $30,000.00 of the assessed value of that homestead, if that person´s income, together with the income of the spouse of such person who resides within such homestead, does not exceed $25,000.00 for the immediately preceding taxable year. The unremarried surviving widow or widower who is at least 55 years of age shall continue to receive the exemption provided under this subsection so long as that unremarried surviving widow or widower continues to occupy the home as a residence and homestead, until such unremarried surviving widow or widower becomes 72 years of age or over and is otherwise

qualified to apply for and receive the exemption under subsection (b) of this section. With respect to the exemption under this subsection, such unremarried surviving widow or widower shall remain subject to the income limitations specified in this subsection. The value of that property in excess of such exempted amount shall remain subject to taxation.

(b) Each resident of the Hall County School District who is 72 years of age or older on or before January 1 of the year in which application for the exemption under this subsection is made is granted an exemption on that person´s homestead from all Hall County School District ad valorem taxes for educational purposes for the full value of that homestead. The unremarried surviving widow or widower who is at least 65 years of age shall continue to receive the exemption provided under this subsection so long as that unremarried surviving widow or widower continues to occupy the home as a residence and homestead.

(c)(1) In order to qualify for the exemption provided for in subsection (a) of this section as being disabled, the person claiming such exemption shall be required to obtain a certificate from not more than three physicians licensed to practice medicine under Chapter 34 of Title 43 of the O.C.G.A., as amended, certifying that in the opinion of such physician or physicians such person is mentally or physically incapacitated to the extent that such person is unable to be gainfully employed and that such incapacity is likely to be permanent. Such certificate or certificates shall constitute part of and be submitted with the application provided for in paragraph (2) of this subsection.

(2) A person shall not receive the homestead exemption granted by subsection (a) or (b) of this section unless the person or person´s agent files an affidavit with the tax commissioner of Hall County giving the person´s age, and, if required, the amount of income which the person and the person´s spouse residing within such homestead received during the last taxable year, and such additional information relative to receiving such exemption as will enable the tax commissioner to make a determination as to whether such owner is entitled to such exemption. The tax commissioner shall provide affidavit forms for this purpose.″

SECTION 2.

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of Hall County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Hall County School District for approval or rejection. The election superintendent shall conduct that election on the date of the November, 2004, general election and shall issue the call and conduct that election as provided by general law. The superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Hall County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which lowers the age qualification of the current senior citizens´ homestead exemptions from Hall County School District ad
( ) NO valorem taxes for educational purposes from 75 years of age to 72 years of age, grants one of the exemptions to disabled persons regardless of age, and allows those exemptions to continue to be received by certain unremarried surviving widows or widowers?"

All persons desiring to vote for approval of the Act shall vote "Yes," and those persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 shall become of full force and effect on January 1, 2005, and shall be applicable to all taxable years beginning on or after January 1, 2005. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by Hall County. It shall be the election superintendent´s duty to certify the result thereof to the Secretary of State.

SECTION 3.

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

SECTION 4.

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