

House Bill 1616 (AS PASSED HOUSE AND SENATE)

By: Representatives Scott of the 2nd and Neal of the 1st

A BILL TO BE ENTITLED
AN ACT

To provide a homestead exemption from Walker County school district ad valorem taxes for educational purposes in the amount of \$50,000.00 of the assessed value of the homestead after a three-year phase in period for residents of that school district who are 70 years of age or older; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; 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.

(a) As used in this Act, the term:

(1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for educational purposes levied by, for, or on behalf of the Walker County school district, except for ad valorem taxes to pay interest on and to retire county school district bonded indebtedness.

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

(3) "Senior citizen" means a person who is 70 years of age or over on or before January 1 of the year in which application for the exemption under this Act is made.

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

(A) For the taxable years beginning on or after January 1, 2008, and prior to January 1, 2010, in the amount of \$25,000.00 of the assessed value of that homestead; and

(B) For all taxable years commencing on or after January 1, 2010, in the amount of \$50,000.00 of the assessed value of the homestead.

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

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

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

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

(f) The exemption granted by this Act shall apply to all taxable years beginning on or after January 1, 2008.

SECTION 2.

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of Walker County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Walker County school district for approval or rejection. The election superintendent shall conduct that election on the date of the July, 2006, state-wide general primary 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 Walker County. The ballot shall have written or printed thereon the words:

1 "() YES Shall the Act be approved which provides a homestead exemption from
2 Walker County school district ad valorem taxes for educational purposes in
3 () NO the amount of \$50,000.00 of the assessed value of the homestead for after
4 a three-year phase in period residents of that school district who are 70
5 years of age or over?"

6 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
7 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
8 cast on such question are for approval of the Act, Section 1 of this Act shall become of full
9 force and effect on January 1, 2008. If the Act is not so approved or if the election is not
10 conducted as provided in this section, Section 1 of this Act shall not become effective and
11 this Act shall be automatically repealed on the first day of January immediately following
12 that election date. The expense of such election shall be borne by Walker County. It shall
13 be the election superintendent's duty to certify the result thereof to the Secretary of State.

14 **SECTION 3.**

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

17 **SECTION 4.**

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