Senate Bill 242

By: Senator Mullis of the 53rd

A BILL TO BE ENTITLED

AN ACT

To provide a homestead exemption from Chattooga County ad valorem taxes for county purposes in percentages of the assessed value of the homestead based upon income for certain residents of that county who have annual incomes not exceeding $20,000.00 and who are 70 years of age or over; 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 county purposes" means all ad valorem taxes for county purposes levied by, for, or on behalf of Chattooga County, including, but not limited to, ad valorem taxes to pay interest on and to retire county bonded indebtedness.

(2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., as amended, with the additional qualification that it shall include only the primary residence and not more than five contiguous acres of homestead property.

(3) "Income" means federal adjusted gross income for income tax purposes from all sources.

(4) "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 Chattooga County who is a senior citizen is granted an exemption on that person´s homestead from all Chattooga County ad valorem taxes for county purposes in the full 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 $15,000.00 for the immediately preceding taxable year.

(2) Each resident of Chattooga County who is a senior citizen is granted an exemption on that person´s homestead from all Chattooga County ad valorem taxes for county purposes in the amount of 80 percent 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, exceeds $15,000.00 but is not more than $16,250.00 for the immediately preceding taxable year.

(3) Each resident of Chattooga County who is a senior citizen is granted an exemption on that person´s homestead from all Chattooga County ad valorem taxes for county purposes in the amount of 60 percent 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, exceeds $16,250.00 but is not more than $17,500.00 for the immediately preceding taxable year.

(4) Each resident of Chattooga County who is a senior citizen is granted an exemption on that person´s homestead from all Chattooga County ad valorem taxes for county purposes in the amount of 40 percent 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, exceeds $17,500.00 but is not more than $18,750.00 for the immediately preceding taxable year.

(5) Each resident of Chattooga County who is a senior citizen is granted an exemption on that person´s homestead from all Chattooga County ad valorem taxes for county purposes in the amount of 20 percent 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, exceeds $18,750.00 but is not more than $20,000.00 for the immediately preceding taxable year.

(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 Chattooga County giving the person´s age, 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 person is entitled to 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

subsection (b) of this section to notify the tax commissioner of Chattooga 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 or independent school district ad valorem taxes for educational purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption granted by this Act shall be in addition to any other homestead exemption applicable to Chattooga County ad valorem taxes for county purposes.

(f) The exemption granted by subsection (b) of this section 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 Chattooga County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of Chattooga County for approval or rejection. The election superintendent shall conduct that election on the Tuesday following the first Monday in November, 2007, and shall issue the call and conduct that election as provided by general law. The election 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 Chattooga County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which provides a homestead exemption from Chattooga County ad valorem taxes for county purposes in certain
( ) NO percentages of the assessed value of the homestead based upon income for residents of that county who are 70 years of age or over and who have annual incomes not exceeding $20,000.00?"

All persons desiring to vote for approval of the Act shall vote "Yes," and all 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 of this Act shall become of full force and effect on January 1, 2008. 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 Chattooga 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.