Senate Bill 316

By: Senator Douglas of the 17th

AS PASSED

A BILL TO BE ENTITLED

AN ACT

To provide for a homestead exemption from Newton County ad valorem taxes for school district maintenance and operations purposes in the amount of $30,000.00 of the assessed value of the homestead for residents of that county who are 65 years of age or over and whose annual adjusted gross income does not exceed $25,000.00; 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 school district maintenance and operations purposes" means all ad valorem taxes for the school district levied by, for, or on behalf of Newton County for the maintenance and operation of facilities for the county school district, including, but not limited to, any ad valorem taxes to pay interest on and to retire bonded indebtedness for the local school board or any authority operating on behalf of the school district.

(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 65 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) Each resident of the Newton County school district who is a senior citizen and whose annual adjusted gross income does not exceed $25,000.00, is granted an exemption on that person´s homestead from Newton County ad valorem taxes for school district maintenance and operations purposes in the amount of $30,000.00 of the assessed value of that homestead. 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 governing authority of Newton County, or the designee thereof, giving the person´s age and such additional information relative to receiving such exemption as will enable the governing authority of Newton County, or the designee thereof, to make a determination regarding the initial and continuing eligibility of such owner for such exemption. The governing authority of the Newton County, or the designee thereof, 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 governing authority of Newton County, or the designee thereof, in the event that person for any reason becomes ineligible for that exemption.

(e) The exemption granted by this Act shall not apply to or affect state ad valorem taxes, county ad valorem taxes for other county purposes, or city ad valorem taxes, if any. The homestead exemption granted by this Act shall be in addition to and not in lieu of any other homestead exemption applicable to ad valorem taxes.

(f) The exemption granted by this Act shall apply to all taxable years beginning on or after January 1, 2009.

SECTION 2.

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of Newton County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of Newton County for approval or rejection. The election superintendent shall conduct that election on the date of the state-wide presidential primary election in 2008 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 Newton County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which provides a homestead exemption from Newton County school district ad valorem taxes for maintenance and
( ) NO operations purposes in the amount of $30,000.00 of the assessed value of the homestead for residents of that county who are 65 years of age or over and whose annual adjusted gross income does not exceed $25,000.00?"

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 of this Act shall become of full force and effect on January 1, 2009. 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 Newton County. It shall be the Newton County 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.