House Bill 1255 (AS PASSED HOUSE AND SENATE)

By: Representatives Rogers of the 26th, Mills of the 25th, Benton of the 31st, and Collins of the 27th

A BILL TO BE ENTITLED

AN ACT

To amend an Act providing for homestead exemptions from City of Gainesville independent school district ad valorem taxes for educational purposes for certain residents of that school district who are disabled or who are senior citizens, approved March 19, 1987 (Ga. L. 1987, p. 4209), as amended, so as to allow any person who is disabled or is 62 to 70 years of age who receives the first exemption of $30,000.00 to automatically receive the second full value exemption upon reaching 70 years 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 City of Gainesville independent school district ad valorem taxes for educational purposes for certain residents of that school district who are disabled or who are senior citizens, approved March 19, 1987 (Ga. L. 1987, p. 4209), as amended, is amended by revising subsections (b), (c), and (d) of Section 2 as follows:

"(b) Each resident of the City of Gainesville independent school district who is disabled or at least 62 years of age but less than 70 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 City of Gainesville independent 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 70 years of age or older and is otherwise qualified to receive the exemption under subsection (c) 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.

(c) Each resident of the City of Gainesville independent school district who is 70 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 City of Gainesville independent 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.

(d)(1) In order to qualify for the exemption provided for in subsection (b) 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) Any person who has applied for or is receiving the exemption under subsection (b) of this section shall be automatically eligible for the exemption under subsection (c) of this section upon properly meeting the age qualification without applying therefor. Otherwise, a person shall not receive the homestead exemption granted by subsection (b) or (c) of this section unless such person or person's agent files an affidavit with the governing authority of the City of Gainesville, or the designee thereof, giving such person's age and, if required, the amount of income which such person and such 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 governing authority of the City of Gainesville, or the designee thereof, to make a determination as to whether such owner is entitled to such exemption. The governing authority of the City of Gainesville, or the designee thereof, shall provide affidavit forms for this purpose."

SECTION 2.

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal election superintendent of the City of Gainesville shall call and conduct an election as

provided in this section for the purpose of submitting this Act to the electors of the City of Gainesville independent school district for approval or rejection. The municipal election superintendent shall conduct that election on the date of the November, 2010, state-wide general election and shall issue the call and conduct that election as provided by general law. The municipal 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 Hall County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which amends the City of Gainesville independent school district homestead exemptions for disabled persons or ( ) NO senior citizens by allowing any person who is disabled or is 62 to 70 years of age who receives the first $30,000.00 exemption to automatically receive the second full value exemption upon reaching 70 years of age?"

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 shall become of full force and effect on January 1, 2011, and shall be applicable to all taxable years beginning on or after January 1, 2011. 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 the City of Gainesville. 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.