

House Bill 1091 (AS PASSED HOUSE AND SENATE)

By: Representative Maddox of the 127th

A BILL TO BE ENTITLED
AN ACT

To amend an Act providing for a homestead exemption from Pike County School District ad valorem taxation for certain residents, approved April 4, 1991 (Ga. Laws 1991, p. 3695), so as to increase the amount of the exemption from school district taxes for residents who are 65 and older; 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 a homestead exemption from Pike County School District ad valorem taxation for certain residents, approved April 4, 1991 (Ga. Laws 1991, p. 3695), is amended by revising Section 1 as follows:

"SECTION 1

(a) For persons age 62 through 64. The homestead, but not to exceed \$12,000.00 of the value thereof, of each resident of the Pike County School District who is age 62 through 64 and who does not have an income from all sources, including the income from all sources of all members of the family residing within said homestead, exceeding \$12,000.00 per annum, shall be exempt from all ad valorem taxation for educational purposes levied for and on behalf of such school system, including taxes to retire school bond indebtedness. The exemption provided for in this subsection shall apply to all taxable years beginning after December 31, 1992.

(b) For persons 65 years of age or older. The homestead, but not to exceed \$27,000.00 of the value thereof, of each resident of the Pike County School District who is 65 years of age or older and who does not have an income from all sources, including the income from all sources of all members of the family residing within said homestead, exceeding \$27,000.00 per annum, shall be exempt from all ad valorem taxation for educational purposes levied for and on behalf of such school system, including taxes to retire school bond indebtedness. The

exemption provided for in this subsection shall apply to all taxable years beginning after December 31, 2012.

(c) Process for claiming an exemption. No exemption provided for by this Section shall be granted unless an affidavit of the owner of the homestead is filed with the tax commissioner of Pike County giving the owner's age, the amount of income which he or she received for the immediately preceding calendar year, the income which the members of his or her family residing within the homestead received for such period, and such other additional information relative to receiving the benefits of an exemption granted by this section as will enable the tax commissioner to make a determination as to whether such owner is entitled to said exemption. The tax commissioner shall provide affidavit forms for this purpose. An exemption granted to the homestead within this section shall extend to and shall apply to those properties, the legal title to which is vested in one or more titleholders, if actually occupied by one or more such owners as a residence, and one or more such titleholders possesses the qualifications provided for in this section. In such instances, such exemptions shall be granted to such properties, if claimed in the manner provided in this section by one or more of the owners actually residing on such property. Such exemptions shall also extend to those homesteads, the title to which is vested in an administrator, executor, or trustee, if one or more of the heirs or cestuis que use residing on such property shall possess the qualification provided for in this section and shall claim the exemptions granted by this section in the manner provided in this section. It shall be the duty of any person who claims an exemption under this section to notify the tax commissioner in the event such person becomes ineligible for the exemption granted by this section."

SECTION 2.

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of Pike County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Pike County School District for approval or rejection. The election superintendent shall conduct that election on the date of the November, 2012, 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 Pike County. The ballot shall have written or printed thereon the words:

"() YES Shall the Act be approved which increases the amount of the homestead exemption from Pike County School District ad valorem taxation from
() NO \$12,000.00 to \$27,000.00 for certain residents who are 65 and older whose gross income does not exceed \$27,000.00?"

61 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
62 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
63 cast on such question are for approval of the Act, Sections 1 of this Act shall become of full
64 force and effect on December 31, 2012. If the Act is not so approved or if the election is not
65 conducted as provided in this section, this Act shall not become effective, and this Act shall
66 be automatically repealed on the first day of January immediately following that election
67 date. The expense of such election shall be borne by Pike County. It shall be the election
68 superintendent's duty to certify the result thereof to the Secretary of State.

69 **SECTION 3.**

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

72 **SECTION 4.**

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