

The Senate Committee on State and Local Governmental Operations offers the following substitute to HB 857:

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from McDuffie County school district ad valorem taxes
2 for educational purposes in the amount of \$30,000.00 of the assessed value of that homestead
3 for residents of such school district who are 65 years of age or older; to provide for
4 definitions; to specify the terms and conditions of the exemption and the procedures relating
5 thereto; to provide for applicability; to provide for a referendum, effective dates, and
6 automatic repeal; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

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

10 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
11 educational purposes levied by, for, or on behalf of the McDuffie County school district,
12 including, but not limited to, any ad valorem taxes to pay interest on and to retire county
13 school district bonded indebtedness.

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

16 (3) "Senior citizen" means a person who is 65 years of age or older on or before January
17 1 of the year in which application for the exemption under subsection (b) of this section
18 is made.

19 (b) Each resident of the McDuffie County school district who is a senior citizen is granted
20 an exemption on such person's homestead from McDuffie County school district ad valorem
21 taxes for educational purposes in the amount of \$30,000.00 of the assessed value of that
22 homestead.

23 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
24 section unless such person or person's agent files an application with the governing authority
25 of McDuffie County, or the designee thereof, giving the person's age and such additional
26 information relative to receiving such exemption as will enable the governing authority of

27 McDuffie County, or the designee thereof, to make a determination regarding the initial and
 28 continuing eligibility of such person for such exemption. The governing authority of
 29 McDuffie County, or the designee thereof, shall provide application forms for this purpose.

30 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
 31 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
 32 so long as the person granted the homestead exemption under subsection (b) of this section
 33 occupies the residence as a homestead. After a person has filed the proper application as
 34 provided in subsection (c) of this section, it shall not be necessary to make application
 35 thereafter for any year, and the exemption shall continue to be allowed to such person. It
 36 shall be the duty of any person granted the homestead exemption under subsection (b) of this
 37 section to notify the governing authority of McDuffie County, or the designee thereof, in the
 38 event such person for any reason becomes ineligible for such exemption.

39 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
 40 state ad valorem taxes, county ad valorem taxes for county purposes, or municipal ad
 41 valorem taxes for municipal purposes. The homestead exemption granted by subsection (b)
 42 of this section shall be in lieu of any other homestead exemption applicable to McDuffie
 43 County school district ad valorem taxes for educational purposes.

44 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
 45 beginning on or after January 1, 2017.

46 SECTION 2.

47 The election superintendent of McDuffie County shall call and conduct an election as
 48 provided in this section for the purpose of submitting this Act to the electors of the McDuffie
 49 County school district for approval or rejection. The election superintendent shall conduct
 50 that election on the date of the general primary in May, 2016, and shall issue the call and
 51 conduct that election as provided by general law. The election superintendent shall cause the
 52 date and purpose of the election to be published once a week for two weeks immediately
 53 preceding the date thereof in the official organ of McDuffie County. The ballot shall have
 54 written or printed thereon the words:

55 " YES Shall the Act be approved which provides a homestead exemption from
 56 McDuffie County school district ad valorem taxes for educational purposes
 57 NO in the amount of \$30,000.00 of the assessed value of that homestead for
 58 residents of such school district who are 65 years of age or older?"

59 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 60 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 61 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 62 effect on January 1, 2017. If the Act is not so approved or if the election is not conducted

63 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
64 be automatically repealed on the first day of January immediately following such election
65 date. The expense of such election shall be borne by McDuffie County. It shall be the
66 election superintendent's duty to certify the result thereof to the Secretary of State.

67 **SECTION 3.**

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

70 **SECTION 4.**

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