House Bill 1607

By: Representative Bentley of the 139th

A BILL TO BE ENTITLED

AN ACT

To provide a homestead exemption from Taylor County school district ad valorem taxes for educational purposes in the amount of 10 percent of the assessed value of the homestead for residents of that school district who are between 70 and 74 years of age, in the amount of 15 percent of the assessed value of the homestead for residents of that school district who are between 75 and 79 years of age, and in the amount of 20 percent of the assessed value of the homestead for residents of that school district who are 80 years of age or older; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for related matters; to provide for applicability; to provide for compliance with constitutional requirements; 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 educational purposes" means all ad valorem taxes for educational purposes levied by, for, or on behalf of the Taylor County school district,

including, but not limited to, any ad valorem taxes to pay interest on and to retire county school district 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 not more than five contiguous acres of homestead property.

(b)(1) Each resident of the Taylor County school district who is between 70 and 74 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 Taylor County school district ad valorem taxes for educational purposes in the amount of 10 percent of the assessed value of that homestead. The value of that property in excess of such exempted amount shall remain subject to taxation.

(2) Each resident of the Taylor County school district who is between 75 and 79 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 Taylor County school district ad valorem taxes for educational purposes in the amount of 15 percent of the assessed value of that homestead. The value of that property in excess of such exempted amount shall remain subject to taxation.

(3) Each resident of the Taylor County school district who is 80 years of age or older, on or before January 1 of the year in which application for the application under this subsection is made, is granted an exemption on that person's homestead from Taylor County school district ad valorem taxes for educational purposes in the amount of 20 percent 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 such person or person's agent files an application with the tax commissioner of Taylor County, giving the person's age and such additional information relative to receiving such exemption as will enable the tax commissioner of Taylor County to make a

determination regarding the initial and continuing eligibility of such person for such exemption. The tax commissioner of Taylor County 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 person granted the homestead exemption under subsection (b) of this section 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 Taylor 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 ad valorem taxes for county purposes, municipal ad valorem taxes for municipal purposes, or independent school district ad valorem taxes for educational purposes. The homestead exemption granted by subsection (b) of this section shall be in addition to and not in lieu of any other homestead exemption applicable to Taylor County school district ad valorem taxes for educational purposes.

(f) The exemption granted by subsection (b) of this section shall apply to all taxable years beginning on or after January 1, 2023.

SECTION 2.

In accordance with the requirements of Article VII, Section II of the Constitution of the State of Georgia, this Act shall not become law unless it receives the requisite two-thirds' majority vote in both the Senate and the House of Representatives.

SECTION 3.

The election superintendent of Taylor County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Taylor County school district for approval or rejection. The election superintendent shall conduct that election on the Tuesday after the first Monday in November, 2022, 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 Taylor County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which provides a homestead exemption from
( ) NO Taylor County school district ad valorem taxes for educational purposes in the amount of:

(1) Ten percent of the assessed value of the homestead for residents of that school district who are 70-74 years of age;

(2) Fifteen percent of the assessed value of the homestead for residents of that school district who are 75-79 years of age; and

(3) Twenty percent of the assessed value of the homestead for residents of that school district who are 80 years of age or older?"

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, 2023. 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 Taylor County. It shall be the election superintendent's duty to certify the result thereof to the Secretary of State.

SECTION 4.

Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

SECTION 5.

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