

House Bill 1138 (AS PASSED HOUSE AND SENATE)

By: Representatives Cooke of the 18th and Kelley of the 16th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Haralson County ad valorem taxes for county
2 purposes in the amount of \$4,000.00 of the assessed value of the homestead for residents of
3 that county who are 65 years of age or older and whose income, together with the income of
4 the spouse of such resident who resides within such homestead and excluding certain
5 retirement income, does not exceed \$10,000.00; to provide for definitions; to specify the
6 terms and conditions of the exemption and the procedures relating thereto; to provide for
7 applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal
8 conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 SECTION 1.

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

12 (1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county
13 purposes levied by, for, or on behalf of Haralson County, except for any ad valorem taxes
14 to pay interest on and to retire county bonded indebtedness.

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

17 (3) "Income" means Georgia taxable net income determined pursuant to Chapter 7 of
18 Title 48 of the O.C.G.A., as amended, for state income tax purposes, except income shall
19 not include income received as retirement, survivor, or disability benefits under the
20 federal Social Security Act or under any other public or private retirement, disability, or
21 pension system, except such income which is in excess of the maximum amount
22 authorized to be paid to an individual and such individual's spouse under the federal
23 Social Security Act. Income from such sources in excess of such maximum amount shall
24 be included as income for the purposes of this Act.

25 (4) "Senior citizen" means a person who is 65 years of age or older on or before January
26 1 of the year in which application for the exemption under this Act is made.

27 (b) Each resident of Haralson County who is a senior citizen is granted an exemption on that
28 person's homestead from Haralson County ad valorem taxes for county purposes in the
29 amount of \$4,000.00 of the assessed value of that homestead. The exemption under this
30 subsection shall only be granted if that person's income, together with the income of the
31 spouse who also occupies and resides at such homestead, does not exceed \$10,000.00 for the
32 immediately preceding year. The value of that property in excess of such exempted amount
33 shall remain subject to taxation.

34 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
35 section unless such person or person's agent files an application with the tax commissioner
36 of Haralson County giving such person's age, income, and such additional information
37 relative to receiving such exemption as will enable the tax commissioner of Haralson County
38 to make a determination regarding the initial and continuing eligibility of such person for
39 such exemption. The tax commissioner of Haralson County shall provide application forms
40 for this purpose.

41 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
42 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
43 as long as the person granted the homestead exemption under subsection (b) of this section
44 occupies the residence as a homestead. After a person has filed the proper application as
45 provided in subsection (c) of this section, it shall not be necessary to make application
46 thereafter for any year, and the exemption shall continue to be allowed to such person. It
47 shall be the duty of any person granted the homestead exemption under subsection (b) of this
48 section to notify the tax commissioner of Haralson County in the event that person for any
49 reason becomes ineligible for such exemption.

50 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
51 state ad valorem taxes, county or independent school district ad valorem taxes for educational
52 purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption
53 granted by subsection (b) of this section shall be in addition to and not in lieu of any other
54 homestead exemption applicable to Haralson County ad valorem taxes for county purposes.

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

57 **SECTION 2.**

58 The election superintendent of Haralson County shall call and conduct an election as
59 provided in this section for the purpose of submitting this Act to the electors of Haralson
60 County for approval or rejection. The election superintendent shall conduct that election in
61 conjunction with the 2016 General Election and shall issue the call and conduct that election
62 as provided by general law. The election superintendent shall cause the date and purpose of

63 the election to be published once a week for two weeks immediately preceding the date
 64 thereof in the official organ of Haralson County. The ballot shall have written or printed
 65 thereon the words:

66 " YES Shall the Act be approved which provides a homestead exemption from
 67 Haralson County ad valorem taxes for county purposes in the amount of
 68 NO \$4,000.00 of the assessed value of the homestead for residents of that
 69 county who are 65 years of age or older and whose income, not including
 70 certain retirement income, does not exceed \$10,000.00?"

71 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 72 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 73 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 74 effect on January 1, 2017. If the Act is not so approved or if the election is not conducted
 75 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
 76 be automatically repealed on the first day of January immediately following that election
 77 date. The expense of such election shall be borne by Haralson County. It shall be the
 78 election superintendent's duty to certify the result thereof to the Secretary of State.

79 **SECTION 3.**

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

82 **SECTION 4.**

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