

House Bill 462 (AS PASSED HOUSE AND SENATE)

By: Representatives Smith of the 70th, Bonner of the 72nd, Stover of the 71st, and Trammell of the 132nd

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing a homestead exemption from Coweta County School District ad
2 valorem taxes for educational purposes in the amount of \$40,000.00 for residents of that
3 school district who are 65 years of age but less than 71 years of age, \$60,000.00 for residents
4 of that school district who are 71 years of age but less than 75 years of age, and \$80,000.00
5 for residents of that school district who are 75 years of age or older, approved January 17,
6 2002 (Ga. L. 2002, p. 3501), so as to raise the exemption amounts; to provide definitions; to
7 specify the terms and conditions of the exemption and the procedures relating thereto; to
8 provide for related matters; to provide for compliance with constitutional requirements; to
9 provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;
10 and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 style="text-align:center">**SECTION 1.**

13 An Act providing a homestead exemption from Coweta County School District ad valorem
14 taxes for educational purposes in the amount of \$40,000.00 for residents of that school
15 district who are 65 years of age but less than 71 years of age, \$60,000.00 for residents of that
16 school district who are 71 years of age but less than 75 years of age, and \$80,000.00 for
17 residents of that school district who are 75 years of age or older, approved January 17, 2002
18 (Ga. L. 2002, p. 3501), is amended by revising Sections 1 and 2 as follows:

19 style="text-align:center">"SECTION 1.

20 For purposes of this Act, the term:

- 21 (1) 'Ad valorem taxes for educational purposes' means all ad valorem taxes for
22 educational purposes levied by, for, or on behalf of the Coweta County School District,
23 including, but not limited to, taxes to retire existing or future school bond indebtedness.
24 (2) 'Assessed value of that person's homestead' means the value at which a person's
25 homestead is assessed pursuant to Code Section 48-5-7 of the O.C.G.A.

26 (3) 'Homestead' means homestead as defined and qualified in Code Section 48-5-40 of
 27 the O.C.G.A., as amended.

28 **SECTION 2.**

29 (a) Each resident of the Coweta County School District who is at least 65 years of age but
 30 less than 71 years of age on or before January 1 of the year in which application for
 31 exemption under this Act is made or any year subsequent to the making of such application
 32 is granted an exemption on that person's homestead from all Coweta County School
 33 District ad valorem taxes for educational purposes in the amount of \$60,000.00 of the
 34 assessed value of that person's homestead.

35 (b) Each resident of the Coweta County School District who is 71 years of age but less
 36 than 75 years of age on or before January 1 of the year in which application for exemption
 37 under this Act is made or any year subsequent to the making of such application is granted
 38 an exemption on that person's homestead from all Coweta County School District ad
 39 valorem taxes for educational purposes in the amount of \$85,000.00 of the assessed value
 40 of that person's homestead.

41 (c) Each resident of the Coweta County School District who is 75 years of age or older on
 42 or before January 1 of the year in which application for exemption under this Act is made
 43 or any year subsequent to the making of such application is granted an exemption on that
 44 person's homestead from all Coweta County School District ad valorem taxes for
 45 educational purposes in the amount of \$115,000.00 of the assessed value of that person's
 46 homestead.

47 (d) A person shall not receive the homestead exemption granted by this Act unless such
 48 person or person's agent files an affidavit with the tax commissioner of Coweta County
 49 giving the person's age and such additional information relative to receiving such
 50 exemption as will enable the tax commissioner to make a determination as to whether such
 51 person is entitled to such exemption. The tax commissioner shall provide affidavit forms
 52 for this purpose and shall require such information as may be necessary to determine the
 53 initial and continuing eligibility of such person for the exemption.

54 (e) The value of the homestead in excess of the exempted amount shall remain subject to
 55 taxation."

56 **SECTION 2.**

57 In accordance with the requirements of Article VII, Section II, Paragraph II(a)(1) of the
 58 Constitution of the State of Georgia, this Act shall not become law unless it receives the
 59 requisite two-thirds' majority vote in both the Senate and the House of Representatives.

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SECTION 3.

61 The election superintendent of Coweta County shall call and conduct an election as provided
 62 in this section for the purpose of submitting this Act to the electors of the Coweta County
 63 School District for approval or rejection. The election superintendent shall conduct that
 64 election on the Tuesday next following the first Monday in November, 2019. The election
 65 superintendent shall issue the call and conduct that election as provided by general law. The
 66 election superintendent shall cause the date and purpose of the election to be published once
 67 a week for two weeks immediately preceding the date thereof in the official organ of Coweta
 68 County. The ballot shall have written or printed thereon the words:

69 " YES Shall the Act be approved which raises the homestead exemption from
 70 Coweta County School District ad valorem taxes for educational purposes
 71 NO from \$40,000.00 to \$60,000.00 of the assessed value for residents of that
 72 school district who are 65 years of age but less than 71 years of age,
 73 \$60,000.00 to \$85,000.00 of the assessed value for residents of that school
 74 district who are 71 years of age but less than 75 years of age, and
 75 \$80,000.00 to \$115,000.00 of the assessed value for residents of that school
 76 district who are 75 years of age or older?"

77 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
 78 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
 79 cast on such question are for approval of the Act, Section 1 of this Act shall become of full
 80 force and effect on January 1, 2020. If the Act is not so approved or if the election is not
 81 conducted as provided in this section, Section 1 of this Act shall not become effective and
 82 this Act shall be automatically repealed on the first day of January immediately following
 83 that election date. The expense of such election shall be borne by Coweta County. It shall
 84 be the election superintendent's duty to certify the result thereof to the Secretary of State.

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SECTION 4.

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

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SECTION 5.

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