

House Bill 856

By: Representatives Sims of the 169th and Roberts of the 155th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Coffee County school district ad valorem taxes for
2 educational purposes in the amount of 50 percent of the assessed value of the homestead for
3 residents of that school district who are at least 65 but less than 70 years of age; to provide
4 a homestead exemption from Coffee County School District ad valorem taxes for educational
5 purposes for the full value of the assessed value of the homestead for residents of that school
6 district who are 70 years of age or older; to provide that anyone who is receiving the first
7 exemption of 50 percent shall receive the second full value exemption automatically upon
8 reaching 70 years of age; to provide for definitions; to specify the terms and conditions of
9 the exemption and the procedures relating thereto; to provide for applicability; to provide for
10 a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other
11 purposes.

12 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

13 **SECTION 1.**

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

15 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
16 educational purposes levied by, for, or on behalf of the Coffee County School District,
17 including, but not limited to, any ad valorem taxes to pay interest on and to retire county
18 school district bonded indebtedness.

19 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
20 the O.C.G.A., as amended, with the additional qualification that it shall include not more
21 than five contiguous acres of homestead property.

22 (b) Each resident of the Coffee County School District who is at least 65 years of age but
23 less than 70 years of age on or before January 1 of the year in which application for the
24 exemption under this subsection is made is granted an exemption on that person's homestead
25 from Coffee County School District ad valorem taxes for educational purposes in the amount

26 of 50 percent of the assessed value of that homestead. The value of that property in excess
27 of such exempted amount shall remain subject to taxation.

28 (c) Each resident of the Coffee County School District who is at least 70 years of age on or
29 before January 1 of the year in which application for the exemption under this subsection is
30 made is granted an exemption on that person's homestead from Coffee County School
31 District ad valorem taxes for educational purposes for the full value of the assessed value of
32 that homestead.

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

40 (e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
41 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
42 so long as the person granted the homestead exemption under subsection (b) or (c) of this
43 section occupies the residence as a homestead. After a person has filed the proper
44 application as provided in subsection (d) of this section, it shall not be necessary to make
45 application thereafter for any year, and the exemption shall continue to be allowed to such
46 person. It shall be the duty of any person granted the homestead exemption under subsection
47 (b) or (c) of this section to notify the tax commissioner of Coffee County in the event that
48 person for any reason becomes ineligible for that exemption. A person who has applied for
49 or is receiving the exemption under subsection (b) of this section shall be automatically
50 eligible for the exemption under subsection (c) of this section upon properly meeting the age
51 qualification without having to apply therefor. Otherwise, a person shall not receive the
52 homestead exemption granted by subsection (b) or (c) of this section unless such person or
53 such person's agent files an affidavit with the tax commissioner of Coffee County giving such
54 person's age and additional information relative to receiving such exemption as will enable
55 the tax commissioner of Coffee County to make a determination as to whether such owner
56 is entitled to such exemption. The tax commissioner of Coffee County shall provide affidavit
57 forms for this purpose.

58 (f) The exemption granted by subsection (b) or (c) of this section shall not apply to or affect
59 any state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad
60 valorem taxes for municipal purposes or independent school district ad valorem taxes for
61 educational purposes. The homestead exemption granted by this Act shall be in lieu of and

62 not in addition to any other homestead exemption applicable to Coffee County School
63 District ad valorem taxes for educational purposes.

64 (g) The exemption granted by subsections (b) and (c) of this section shall apply to all taxable
65 years beginning on or after January 1, 2015.

66 **SECTION 2.**

67 The election superintendent of Coffee County shall call and conduct an election as provided
68 in this section for the purpose of submitting this Act to the electors of Coffee County for
69 approval or rejection. The election superintendent shall conduct that election on the Tuesday
70 after the first Monday in November, 2014, in conjunction with the 2014 general election and
71 shall issue the call and conduct that election as provided by general law. The election
72 superintendent shall cause the date and purpose of the election to be published once a week
73 for two weeks immediately preceding the date thereof in the official organ of Coffee County.

74 The ballot shall have written or printed thereon the words:

75 "() YES Shall the Act be approved which provides a homestead exemption from
76 () NO Coffee County School District ad valorem taxes for educational purposes
77 in the amount of 50 percent of the assessed value of the homestead for
78 residents of that county who are at least 65 but less than 70 years of age and
79 for the full value of the homestead for residents who are 70 years of age or
80 older?"

81 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
82 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
83 such question are for approval of the Act, Section 1 of this Act shall become of full force and
84 effect on January 1, 2015. If the Act is not so approved or if the election is not conducted
85 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
86 be automatically repealed on the first day of January immediately following that election
87 date. The expense of such election shall be borne by Coffee County. It shall be the election
88 superintendent's duty to certify the result thereof to the Secretary of State.

89 **SECTION 3.**

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

92 **SECTION 4.**

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