

House Bill 274 (AS PASSED HOUSE AND SENATE)

By: Representatives Hill of the 3<sup>rd</sup> and Tarvin of the 2<sup>nd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Catoosa County school district ad valorem taxes  
2 for educational purposes in the amount of \$40,000.00 of the assessed value of the homestead  
3 for residents of that school district who are 65 years of age or older and whose income does  
4 not exceed \$30,000.00; to provide for definitions; to specify the terms and conditions of the  
5 exemption and the procedures relating thereto; to provide for applicability; to provide for  
6 compliance with constitutional requirements; to provide for a referendum, effective dates,  
7 and automatic repeal; to repeal conflicting laws; and for other purposes.

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

9 **SECTION 1.**

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

11 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for  
12 educational purposes levied by, for, or on behalf of the Catoosa County school district,  
13 including, but not limited to, any ad valorem taxes to pay interest on and to retire county  
14 school district 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 federal adjusted gross income determined pursuant to the Internal  
18 Revenue Code of 1986, as amended, for federal income tax purposes.

19 (4) "Senior citizen" means a person who is 65 years of age or older on or before January  
20 1 of the year in which application for the exemption under subsection (b) of this section  
21 is made.

22 (b) Each resident of the Catoosa County school district who is a senior citizen is granted an  
23 exemption on that person's homestead from Catoosa County school district ad valorem taxes  
24 for educational purposes in the amount of \$40,000.00 of the assessed value of that  
25 homestead. The exemption under this subsection shall only be granted if that person's  
26 income, together with the income of the spouse who also occupies and resides at such

27 homestead, does not exceed \$30,000.00 for the immediately preceding year. The value of  
28 that property in excess of such exempted amount shall remain subject to taxation.

29 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
30 section unless such person or person's agent files an application with the tax commissioner  
31 of Catoosa County, giving such person's age, income, and such additional information  
32 relative to receiving such exemption as will enable the tax commissioner of Catoosa County  
33 to make a determination regarding the initial and continuing eligibility of such person for  
34 such exemption. Reapplication with the tax commissioner of Catoosa County shall be  
35 required for two consecutive years after the original grant of the homestead exemption  
36 granted in subsection (b) of this section. The tax commissioner of Catoosa County shall  
37 provide application forms for these purposes.

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

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

54 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
55 beginning on or after January 1, 2020.

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.

60

**SECTION 3.**

61 The election superintendent of Catoosa 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 Catoosa County  
 63 school district for approval or rejection. The election superintendent shall conduct that  
 64 election on the Tuesday after the first Monday in November 2019 and shall issue the call and  
 65 conduct that election as provided by general law. The election superintendent shall cause the  
 66 date and purpose of the election to be published once a week for two weeks immediately  
 67 preceding the date thereof in the official organ of Catoosa County. The ballot shall have  
 68 written or printed thereon the words:

69 " YES Shall the Act be approved which provides a homestead exemption from  
 70 Catoosa County school district ad valorem taxes for educational purposes  
 71  NO in the amount of \$40,000.00 of the assessed value of the homestead for  
 72 residents of that school district who are 65 years of age or older and whose  
 73 income does not exceed \$30,000.00?"

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

82

**SECTION 4.**

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

85

**SECTION 5.**

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