COUNTY DEPARTMENT AGENDA REQUEST

Department:	Tax Assessors	Presenter(s):	Joel Benton / Scott Bennett
Meeting Date:	Thursday, May 26, 2011	Type of Request:	Public Hearing

Wording for the Agenda:

Athena Schwantes has requested a hearing before the Board of Commissioners concerning a request for tax exemptions.

Background/History/Details:

THE REQUESTED HEARING IS NOT CONSIDERED A PUBLIC HEARING. Georgia law allows a taxpayer the right to a "hearing" or "conference" with the Board of Commissioners when he/she believes an error has occurred in the processing of their property tax liability. Mrs. Schwantes filed for certain property tax exemptions based on the fact that her husband passed away while on duty as a firefighter. Laws passed in 2007 grant exemptions from ad valorem taxes under those conditions. Mrs. Schwantes contends she is eligible the exemptions but the County does not concur.

What action are you seeking from the Board of Commissioners?

Hear Mrs. Schwantes' request as required by law. Take action based on whether or not the Board deems the County owes tax refunds to Mrs. Schwantes.

If this item requires funding, please describe:

Funding is contingent upon the Board's decision.

Has this issue come before the Commissioners in the past?	No	If so, when?	
Do you need audio-visual for the presentation?	No	Back-up Material Submitted?	Yes

STAFF USE ONLY

Approved by Finance	Not Applicable	Reviewed by Legal	Yes
Approved by Purchasing	Not Applicable	Approved by County Clerk	Yes
Administrator's Approval	Yes		

Staff Notes:

West's Code of Georgia Annotated Currentness
Title 48. Revenue and Taxation (Refs & Annos)
Chapter 5. Ad Valorem Taxation of Property (Refs & Annos)
Article 2. Property Tax Exemptions and Deferral
Part 1. Tax Exemptions (Refs & Annos)

§ 48-5-48.4. Homestead exemption for unremarried surviving spouse of peace officer or firefighter killed in line of duty

(a) As used in this Code section, the term:

(1) "Ad valorem taxes" means all state ad valorem taxes and all county, county school district, municipal, and independent school district taxes for county, county school district, municipal, or independent school district purposes including, but not limited to, taxes to retire bonded indebtedness.

(2) "Homestead" means homestead as defined and qualified in Code Section 48- 5-40.

(b) Each resident of the state who is the unremarried surviving spouse of a peace officer or firefighter who was killed in the line of duty is granted an exemption on that person's homestead from all ad valorem taxes for the full value of that homestead.

(c) A person shall not receive the homestead exemption granted by subsection (b) of this Code section unless the person or person's agent files an affidavit with the tax commissioner of the county in which that person resides giving such information relative to receiving such exemption as will enable the tax commissioner to make a determination as to whether such person is entitled to such exemption. The tax commissioner shall provide affidavit forms for this purpose and shall require such information as may be necessary to determine the initial and continuing eligibility of the applicant for the exemption.

(d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1. The exemption shall be automatically renewed from year to year as long as the applicant occupies the residence as a homestead. After a person has filed the proper affidavit as provided in subsection (c) of this Code section, it shall not be necessary to make application and file such affidavit 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 this Code section to notify the tax commissioner or the designee thereof in the event that person for any reason becomes ineligible for that exemption.

(e) The exemption granted by this Code section shall be in lieu of and not in addition to any other homestead exemption from ad valorem taxes.

(f) The exemption granted by this Code section shall apply to all taxable years beginning on or after January 1, 2007.

CREDIT(S)

Laws 2006, Act 948, § 2, eff. Jan. 1, 2007

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HISTORICAL AND STATUTORY NOTES

Laws 2006, Act 948, §§ 3 and 6, provide:

"SECTION 3. Unless prohibited by the federal Voting Rights Act of 1965, as amended, the Secretary of State shall call and conduct a referendum as provided in this section for the purpose of submitting Section 2 of this part to the electors of the State of Georgia for approval or rejection. The Secretary of State shall conduct that election on the date of the November, 2006, state-wide general election. The Secretary of State 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 each county in the state. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which provides a homestead exemption for the full value of the homestead with respect to all ad valorem taxes for the

"( ) NO unremarried surviving spouse of a peace officer or firefighter who was killed in the line of duty?

"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, then Section 2 of this part shall become effective on January 1, 2007, and shall be applicable to all taxable years beginning on or after that date. If Section 2 of this part is not so approved or if the election is not conducted as provided in this section, Section 2 of this part shall not become effective and this part shall be automatically repealed on the first day of January immediately following that election date."

"SECTION 6. Except as otherwise provided in Section 3 of Part II of this Act and Section 5 of Part III of this Act, this Act shall become effective upon its approval by the Governor (May 8, 2006) or upon its becoming law without such approval."

A referendum providing a homestead exemption with respect to ad valorem taxes for the unremarried surviving spouse of a peace officer or firefighter killed in the line of duty, proposed by Laws 2006, Act 948, was approved by the electorate at the general election held on November 7, 2006.

In 2006, the Code Commission redesignated § 48-5-48.3, which was enacted by Laws 2006, Act 948, § 2, as § 48-5-48.4. See § 28-9-5.

Ga. Code Ann., § 48-5-48.4, GA ST § 48-5-48.4

Current through the 2010 Regular Session

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