

House Bill 1357

By: Representatives Millar of the 59th, Watson of the 70th, Drenner of the 66th, Jennings of the 63rd, Benfield of the 67th and others

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing for a homestead exemption from DeKalb County School District
2 ad valorem taxes for educational purposes on the full value of the homestead after a five-year
3 phase-in period for certain residents of that school district who are 70 years of age or over
4 and who have annual incomes not exceeding \$50,000.00, approved May 4, 1992 (Ga. L.
5 1992, p. 6845), so as to eliminate the income limitation; to authorize senior citizens who are
6 65 years of age or older to qualify for such exemption; to specify the terms, conditions, and
7 procedures relative to the exemptions; to provide for a referendum, effective dates, and
8 automatic repeal under certain circumstances; to repeal conflicting laws; and for other
9 purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 An Act providing for a homestead exemption from DeKalb County School District ad
13 valorem taxes for educational purposes on the full value of the homestead after a five-year
14 phase-in period for certain residents of that school district who are 70 years of age or over
15 and who have annual incomes not exceeding \$50,000.00, approved May 4, 1992 (Ga. L.
16 1992, p. 6845), is amended by striking Sections 1 and 2 and inserting in their places new
17 Sections 1 and 2 to read as follows:

18 "SECTION 1.

19 For purposes of this Act, the term:

- 20 (1) 'Ad valorem taxes for educational purposes' means all ad valorem taxes for
21 educational purposes levied by, for, or on behalf of the DeKalb County School District,
22 except for taxes to retire school bond indebtedness and taxes for fire protection services.
23 (2) 'Homestead' means homestead as defined and qualified in Code Section 48-5-40.
24 (3) 'Senior citizen' means a person who is 65 years of age or over on or before January
25 1 of the year in which application for the exemption under this Act is made.

