

House Bill 1509

By: Representative Jenkins of the 110th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from certain Monroe County School District ad valorem
2 taxes for educational purposes in the amount of \$12,000.00 of the assessed value of the
3 homestead of certain residents of that School District and a homestead exemption from
4 Monroe County School District ad valorem taxes for educational purposes in the amount of
5 \$20,000.00 of the assessed value of the homestead for certain residents of that school district
6 who have annual incomes not exceeding \$20,000.00 and who are 65 years of age or over; to
7 provide for definitions; to specify the terms and conditions of the exemptions and the
8 procedures relating thereto; to provide for a referendum, effective dates, and automatic
9 repeal; to repeal conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

12 For purposes of this Act, the term:

13 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
14 educational purposes levied by, for, or on behalf of the Monroe County School District,
15 excluding taxes to pay interest on and retire school bond indebtedness.

16 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
17 the O.C.G.A.

18 (3) "Income" means net income, as defined by Georgia law, from all sources. For the
19 purposes of this Act, net income shall not include income received as retirement,
20 survivor, or disability benefits under the federal Social Security Act or under any other
21 public or private retirement, disability, or pension system, except such income which is
22 in excess of the maximum amount authorized to be paid to an individual and such
23 individual's spouse under the federal Social Security Act, and income from such sources
24 in excess of such maximum amount shall be included as net income for the purposes of
25 this Act.

1 (4) "Senior citizen" means a person who is 65 years of age or over on or before January
2 1 of the year in which application for the exemption under this Act is made.

3 SECTION 2.

4 (a) Each resident of the Monroe County School District is granted an exemption on that
5 person's homestead from all Monroe County School District ad valorem taxes for
6 educational purposes in the amount of \$12,000.00 of the assessed value of that homestead.
7 The value of that property in excess of such exempted amount shall remain subject to
8 taxation.

9 (b) A person shall not receive the homestead exemption granted by subsection (a) of this
10 section unless the person or person's agent files an affidavit with the tax commissioner of
11 Monroe County or the designee thereof giving such information relative to receiving such
12 exemption as will enable the tax commissioner to make a determination as to whether such
13 person is entitled to such exemption. The tax commissioner shall provide affidavit forms for
14 this purpose and shall require such information as may be necessary to determine the initial
15 and continuing eligibility of the applicant for the exemption.

16 (c) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
17 the O.C.G.A. The exemption shall be automatically renewed from year to year as long as the
18 applicant occupies the residence as a homestead. After a person has filed the proper affidavit
19 as provided in subsection (b) of this section, it shall not be necessary to make application and
20 file such affidavit thereafter for any year and the exemption shall continue to be allowed to
21 such person. It shall be the duty of any person granted the homestead exemption under this
22 Act to notify the tax commissioner of Monroe County or the designee thereof in the event
23 that person for any reason becomes ineligible for that exemption. Any person who, as of
24 January 1, 2003, has applied for and is eligible for the \$6,000.00 homestead exemption from
25 county school district ad valorem taxes for educational purposes pursuant to that local
26 constitutional amendment found at Ga. L. 1980, p. 2216, shall be eligible for the exemption
27 granted by this section without further application if that person has applied for and been
28 eligible for the immediately preceding year for such exemption.

29 SECTION 3.

30 (a) Each resident of the Monroe County School District who is a senior citizen is granted
31 an exemption on that person's homestead from all Monroe County School District ad
32 valorem taxes for educational purposes in the amount of \$20,000.00 of the assessed value of
33 that homestead, if that person's income, together with the income of the spouse of such
34 person who resides within such homestead, does not exceed \$20,000.00 for the immediately

1 preceding taxable year. The value of that property in excess of such exempted amount shall
2 remain subject to taxation.

3 (b) A person shall not receive the homestead exemption granted by subsection (a) of this
4 section unless the person or person's agent files an affidavit with the tax commissioner of
5 Monroe County or the designee thereof giving the person's age and the amount of income
6 which the person and the person's spouse residing within such homestead received during
7 the last taxable year and such additional information relative to receiving such exemption as
8 will enable the tax commissioner to make a determination as to whether such owner is
9 entitled to such exemption. The tax commissioner shall provide affidavit forms for this
10 purpose and shall require such information as may be necessary to determine the initial and
11 continuing eligibility of the owner for the exemption.

12 (c) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
13 the O.C.G.A. The exemption shall be automatically renewed from year to year as long as the
14 owner occupies the residence as a homestead. After a person has filed the proper affidavit
15 as provided in subsection (b) of this section, it shall not be necessary to make application and
16 file such affidavit thereafter for any year, and the exemption shall continue to be allowed to
17 such person. It shall be the duty of any person granted the homestead exemption under this
18 Act to notify the tax commissioner of Monroe County or the designee thereof in the event
19 that person for any reason becomes ineligible for that exemption. Any person who, as of
20 January 1, 2003, has applied for and is eligible for the \$10,000.00 homestead exemption from
21 county school district ad valorem taxes for certain senior citizens whose income does not
22 exceed \$10,000.00 pursuant to that local constitutional amendment found at Ga. L. 1980, p.
23 2216, shall be eligible for the exemption granted by this section without further application
24 if that person has applied for and been eligible for the immediately preceding year for such
25 exemption.

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SECTION 4.

27 (a) The exemptions granted by this Act shall not apply to or affect any state taxes, municipal
28 taxes, independent school district taxes for educational purposes, or county taxes for county
29 purposes.

30 (b) The exemptions granted by this Act shall be in lieu of and not in addition to any other
31 homestead exemption from Monroe County School District ad valorem taxes for educational
32 purposes; provided, however, that if otherwise qualified under the provisions of this Act, a
33 resident shall be entitled to claim and receive the exemptions provided under Sections 2 and
34 3 of this Act.

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SECTION 8.

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