

House Bill 1735

By: Representatives Jackson of the 112th and Harbin of the 113th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Columbia County School District ad valorem taxes
2 for educational purposes in the amount of the total assessed value of the homestead after a
3 five-year phase-in period for certain residents of that school district who are 70 years of age
4 or over; to provide for definitions; to specify the terms and conditions of the exemption and
5 the procedures relating thereto; to provide for applicability; to provide for a referendum,
6 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

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

8 **SECTION 1.**

9 For purposes of this Act, the term:

- 10 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
11 educational purposes levied by, for, or on behalf of the Columbia County School District,
12 including, but not limited to, taxes to pay interest on and to retire school bonded
13 indebtedness.
- 14 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
15 the O.C.G.A., with the additional qualification that it shall include only the primary
16 residence and not more than three contiguous acres of land immediately surrounding such
17 residence.
- 18 (3) "Senior citizen" means a person who is 70 years of age or over on or before January
19 1 of the year in which application for the exemption under this Act is made.

20 **SECTION 2.**

- 21 (a) Each resident of the Columbia County School District who is a senior citizen is granted
22 an exemption on that person's homestead from all Columbia County School District ad
23 valorem taxes for educational purposes as follows:
- 24 (1) For the taxable year beginning on or after January 1, 2003, and prior to January 1,
25 2004, in the amount of 20 percent of the assessed value of that homestead;

1 (2) For the taxable year beginning on or after January 1, 2004, and prior to January 1,
2 2005, in the amount of 40 percent of the assessed value of that homestead;

3 (3) For the taxable year beginning on or after January 1, 2005, and prior to January 1,
4 2006, in the amount of 60 percent of the assessed value of that homestead;

5 (4) For the taxable year beginning on or after January 1, 2006, and prior to January 1,
6 2007, in the amount of 80 percent of the assessed value of that homestead; and

7 (5) For the taxable year beginning on or after January 1, 2007, in the amount of the total
8 assessed value of that homestead.

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 Columbia County giving the person's age and such additional information relative to
12 receiving such exemption as will enable the tax commissioner to make a determination as to
13 whether such owner is entitled to such exemption. The tax commissioner shall provide
14 affidavit forms for this purpose.

15 SECTION 3.

16 The tax commissioner of Columbia County or the designee thereof shall provide application
17 forms for the exemption granted by this Act and shall require such information as may be
18 necessary to determine the initial and continuing eligibility of the owner for the exemption.

19 SECTION 4.

20 The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the
21 O.C.G.A. The exemption shall be automatically renewed from year to year so long as the
22 owner occupies the residence as a homestead. After a person has filed the proper affidavit
23 as provided in subsection (b) of Section 2 of this Act, it shall not be necessary to make
24 application and file such affidavit thereafter for any year, and the exemption shall continue
25 to be allowed to such person. It shall be the duty of any person granted the homestead
26 exemption under this Act to notify the tax commissioner of Columbia County or the designee
27 thereof in the event that person for any reason becomes ineligible for that exemption.

28 SECTION 5.

29 The exemption granted by this Act shall not apply to or affect any state taxes, municipal
30 taxes, independent school district taxes, or Columbia County taxes for county purposes. The
31 homestead exemption granted by this Act shall be in lieu of any other homestead exemption
32 applicable to Columbia County School District ad valorem taxes for educational purposes.

