

House Bill 1731

By: Representatives Mueller of the 152<sup>nd</sup>, Stephens of the 150<sup>th</sup>, Pelote of the 149<sup>th</sup> and Day of the 153<sup>rd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Chatham County and City of Savannah School  
2 District ad valorem taxes for educational purposes for the full value of the homestead for  
3 certain residents of that school district who are disabled; to provide for definitions; to specify  
4 the terms and conditions of the exemption and the procedures relating thereto; to provide for  
5 applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal  
6 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 Chatham County and City of  
12 Savannah School District, including, but not limited to, taxes to pay interest on and to  
13 retire school bond indebtedness.

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

16 **SECTION 2.**

17 (a) Each resident of the Chatham County and City of Savannah School District who is  
18 disabled is granted an exemption on that person's homestead from all Chatham County and  
19 City of Savannah School District ad valorem taxes for educational purposes for the full value  
20 of that homestead.

21 (b) In order to qualify for the exemption provided for in subsection (a) of this section, the  
22 person claiming such exemption shall be required to obtain a certificate from not more than  
23 three physicians licensed to practice medicine under Chapter 34 of Title 43 of the O.C.G.A.,  
24 relative to medical practitioners, as now or hereafter amended, certifying that in the opinion  
25 of such physician or physicians such person is mentally or physically incapacitated to the

1 extent that such person is unable to be gainfully employed and that such incapacity is likely  
2 to be permanent.

3 (c) 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 Chatham County giving such additional information relative to receiving such exemption as  
6 will enable the tax commissioner to make a determination as to whether such owner is  
7 entitled to such exemption. The tax commissioner shall provide affidavit forms for this  
8 purpose.

9 **SECTION 3.**

10 The tax commissioner of Chatham County shall provide certificate and application forms for  
11 the exemption granted by this Act and shall require such information as may be necessary  
12 to determine the initial and continuing eligibility of the owner for the exemption.

13 **SECTION 4.**

14 The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the  
15 O.C.G.A. The exemption shall be automatically renewed from year to year as long as the  
16 owner occupies the residence as a homestead. After a person has filed the proper certificate  
17 and affidavit as provided in Section 2 of this Act, it shall not be necessary to make  
18 application and file such certificate and affidavit thereafter for any year, and the exemption  
19 shall continue to be allowed to such person. It shall be the duty of any person granted the  
20 homestead exemption under this Act to notify the tax commissioner of Chatham County in  
21 the event that person for any reason becomes ineligible for that exemption.

22 **SECTION 5.**

23 The exemption granted by this Act shall not apply to or affect any state taxes, municipal  
24 taxes, or Chatham County taxes for county purposes. The homestead exemption granted by  
25 this Act shall be in addition to and not in lieu of any other homestead exemption applicable  
26 to Chatham County and City of Savannah School District ad valorem taxes for educational  
27 purposes.

28 **SECTION 6.**

29 The exemption granted by this Act shall apply to all taxable years beginning on or after  
30 January 1, 2003.

