

House Bill 1757

By: Representatives Walker of the 87<sup>th</sup> and Unterman of the 84<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Walton County school district ad valorem taxes for  
2 educational purposes for the full value of the homestead for certain residents of that school  
3 district who are 65 years of age or over; to provide for definitions; to specify the terms and  
4 conditions of the exemption and the procedures relating thereto; to provide for applicability;  
5 to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;  
6 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 Walton County school district,  
12 including, but not limited to, taxes to pay interest on and to retire school bond  
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 one contiguous acre of land immediately surrounding such  
17 residence.

18 (3) "Senior citizen" means a person who is 65 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 Walton County school district who is a senior citizen is granted an  
22 exemption on that person's homestead from all Walton County school district ad valorem  
23 taxes for educational purposes for the full value of that homestead. The value of that  
24 property in excess of such exempted amount shall remain subject to taxation.

1 (b) A person shall not receive the homestead exemption granted by subsection (a) of this  
2 section unless the person or person's agent files an affidavit with the tax commissioner of  
3 Walton County giving the person's age and such additional information relative to receiving  
4 such exemption as will enable the tax commissioner to make a determination as to whether  
5 such owner is entitled to such exemption. The tax commissioner shall provide affidavit  
6 forms for this purpose.

7 **SECTION 3.**

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

11 **SECTION 4.**

12 The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the  
13 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 Section 2 of this Act, it shall not be necessary to make  
16 application and file such affidavit thereafter for any year, and the exemption shall continue  
17 to be allowed to such person. It shall be the duty of any person granted the homestead  
18 exemption under this Act to notify the tax commissioner of Walton County or the designee  
19 thereof in the event that person for any reason becomes ineligible for that exemption.

20 **SECTION 5.**

21 The exemption granted by this Act shall not apply to or affect any state taxes, county taxes  
22 for county purposes, municipal taxes, or independent school district taxes. The homestead  
23 exemption granted by this Act shall be in addition to and not in lieu of any other homestead  
24 exemption applicable to Walton County school district ad valorem taxes for educational  
25 purposes.

26 **SECTION 6.**

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

29 **SECTION 7.**

30 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
31 superintendent of Walton County shall call and conduct an election as provided in this  
32 section for the purpose of submitting this Act to the electors of the Walton County school

