

House Bill 1759

By: Representatives Snow of the 2<sup>nd</sup>, Forster of the 3<sup>rd</sup> and Joyce of the 1<sup>st</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from all City of Fort Oglethorpe ad valorem taxes for  
2 municipal purposes in an amount not to exceed \$40,000.00 of the assessed value of the  
3 homestead for certain residents of that school district who are totally disabled and whose  
4 annual net income does not exceed \$14,000.00; to provide for definitions; to specify the  
5 terms and conditions of the exemption and the procedures relating thereto; to provide for  
6 applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal an  
7 Act providing for a homestead exemption from all City of Fort Oglethorpe ad valorem taxes  
8 for municipal purposes, approved April 13, 2001 (Ga. L. 2001, p. 4186); to repeal conflicting  
9 laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 (a) As used in this Act, the term:

13 (1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal  
14 purposes levied by, for, or on behalf of the City of Fort Oglethorpe except taxes to pay  
15 interest on and to retire bonded 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) "Net income" means the resident's net income together with the net income of the  
19 resident's spouse who also occupies and resides at such homestead, as net income is  
20 defined by Georgia income tax law.

21 (4) "Totally disabled" means being mentally or physically incapacitated to the extent that  
22 such resident is unable to be gainfully employed and to the extent that such incapacity is  
23 likely to be permanent.

24 (b) Each resident of the City of Fort Oglethorpe who is totally disabled and whose net  
25 income for the immediately preceding taxable year does not exceed \$14,000.00 is granted  
26 an exemption not to exceed \$40,000.00 of the assessed value of that person's homestead

1 from all City of Fort Oglethorpe ad valorem taxes for municipal purposes. The value of the  
2 property in excess of such exempted amount shall remain subject to taxation.

3 (c)(1) In order to qualify for the disability exemption provided for in subsection (b) of  
4 this section, the person claiming such exemption shall be required to obtain a certificate  
5 from not more than two physicians licensed to practice medicine under Chapter 34 of  
6 Title 43 of the O.C.G.A., relative to medical practitioners, as now or hereafter amended,  
7 certifying that in the opinion of such physician or physicians such person is mentally or  
8 physically incapacitated to the extent that such person is unable to be gainfully employed  
9 and that such incapacity is likely to be permanent.

10 (2) A person shall not receive the homestead exemption granted by subsection (b) of this  
11 section unless the person or person's agent files an affidavit and application with the  
12 governing authority of the City of Fort Oglethorpe, or the designee thereof, giving:

13 (A) The certificate or certificates required by paragraph (1) of this subsection; and

14 (B) Such information relative to receiving such exemption as will enable the governing  
15 authority of the City of Fort Oglethorpe, or the designee thereof, to make a  
16 determination as to whether such owner is entitled to such exemption.

17 (d) The governing authority of the City of Fort Oglethorpe, or the designee thereof, shall  
18 provide affidavit and application forms for the exemption granted by subsection (b) of this  
19 section which shall require such information as may be necessary to determine the initial and  
20 continuing eligibility of the owner for the exemption.

21 (e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
22 the O.C.G.A. The exemption shall be automatically renewed from year to year as long as the  
23 owner occupies the residence as a homestead. After a person has filed the proper application,  
24 affidavit, and certificate as provided in subsection (c) of this section, it shall not be necessary  
25 to make application thereafter for any year and the exemption shall continue to be allowed  
26 to such person. It shall be the duty of any person granted the homestead exemption under  
27 subsection (b) of this section to notify the governing authority of the City of Fort Oglethorpe,  
28 or the designee thereof, in the event that person for any reason becomes ineligible for that  
29 exemption.

30 (f) The exemption granted by this Act shall not apply to or affect state ad valorem taxes,  
31 county ad valorem taxes for county purposes, or county school district ad valorem taxes for  
32 municipal purposes. The homestead exemption granted by subsection (b) of this section shall  
33 be in addition to and not in lieu of any other homestead exemption applicable to ad valorem  
34 taxes for municipal purposes.

35 (g) The exemption granted by subsection (b) of this section shall apply to all taxable years  
36 beginning on or after January 1, 2003.

