

House Bill 1755

By: Representatives Walker of the 87<sup>th</sup>, Unterman of the 84<sup>th</sup> and Smith of the 91<sup>st</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from City of Social Circle independent school district ad  
2 valorem taxes for educational purposes for the full value of the homestead for certain  
3 residents of that school district who are 65 years of age or over; to provide for definitions;  
4 to specify the terms and conditions of the exemption and the procedures relating thereto; to  
5 provide for applicability; to provide for a referendum, effective dates, and automatic repeal;  
6 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 City of Social Circle independent  
12 school district, including, but not limited to, taxes to pay interest on and to retire  
13 independent school district bonded 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 City of Social Circle independent school district who is a senior  
22 citizen is granted an exemption on that person's homestead from all City of Social Circle  
23 independent school district ad valorem taxes for educational purposes for the full value of  
24 that homestead. The value of that property in excess of such exempted amount shall remain  
25 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 governing authority of  
3 the City of Social Circle, or the designee thereof, giving the person's age and such additional  
4 information relative to receiving such exemption as will enable the governing authority of  
5 the City of Social Circle, or the designee thereof, to make a determination as to whether such  
6 owner is entitled to such exemption. The governing authority of the City of Social Circle,  
7 or the designee thereof, shall provide affidavit forms for this purpose.

8 **SECTION 3.**

9 The governing authority of the City of Social Circle, or the designee thereof, shall provide  
10 application forms for the exemption granted by this Act and shall require such information  
11 as may be necessary to determine the initial and continuing eligibility of the owner for the  
12 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 affidavit  
17 as provided in subsection (b) of Section 2 of this Act, it shall not be necessary to make  
18 application and file such affidavit thereafter for any year, and the exemption shall continue  
19 to be allowed to such person. It shall be the duty of any person granted the homestead  
20 exemption under this Act to notify the governing authority of the City of Social Circle, or the  
21 designee thereof, in the event that person for any reason becomes ineligible for that  
22 exemption.

23 **SECTION 5.**

24 The exemption granted by this Act shall not apply to or affect any state taxes, county taxes  
25 for county purposes, municipal taxes, or county school district taxes for educational  
26 purposes. The homestead exemption granted by this Act shall be in addition to and not in  
27 lieu of any other homestead exemption applicable to the City of Social Circle independent  
28 school district ad valorem taxes for educational purposes.

29 **SECTION 6.**

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

