

House Bill 1789

By: Representatives Birdsong of the 123rd, Jenkins of the 110th and Parham of the 122nd

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from certain Jones County School District ad valorem
2 taxes for education purposes in the amount of \$15,000.00 of the assessed value of the
3 homestead of certain residents of that county; to provide for definitions; to specify the terms
4 and conditions of the exemption and the procedures relating thereto; to provide for a
5 referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other
6 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 education purposes" means all ad valorem taxes for education
11 purposes levied by, for, or on behalf of the Jones County School District, including, but
12 not limited to, taxes to retire school bond indebtedness.
- 13 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
14 the O.C.G.A.
- 15 (3) "Senior citizen" means a person who is 62 years of age or over on or before January
16 1 of the year in which application for the exemption under this Act is made.

17 **SECTION 2.**

- 18 (a) Each resident of the Jones County School District who is a senior citizen is granted an
19 exemption on that person's homestead from all Jones County School District ad valorem
20 taxes for education purposes in the amount of \$15,000.00 of the assessed value of that
21 homestead. The value of that property in excess of such exempted amount shall remain
22 subject to taxation.
- 23 (b) A person shall not receive the homestead exemption granted by subsection (a) of this
24 section unless the person or person's agent files an affidavit with the tax commissioner of
25 Jones County giving the person's age and such additional information relative to receiving

1 such exemption as will enable the tax commissioner to make a determination as to whether
2 such person is entitled to such exemption. The tax commissioner shall provide affidavit
3 forms for this purpose and shall require such information as may be necessary to determine
4 the initial and continuing eligibility of the applicant for the exemption.

5 **SECTION 3.**

6 The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the
7 O.C.G.A. The exemption shall be automatically renewed from year to year as long as the
8 applicant occupies the residence as a homestead. After a person has filed the proper affidavit
9 as provided in subsection (b) of Section 2 of this Act, it shall not be necessary to make
10 application and file such affidavit thereafter for any year and the exemption shall continue
11 to be allowed to such person. It shall be the duty of any person granted the homestead
12 exemption under this Act to notify the tax commissioner of Jones County in the event that
13 person for any reason becomes ineligible for that exemption.

14 **SECTION 4.**

15 (a) The exemption granted by this Act shall not apply to or affect any state taxes, municipal
16 taxes, or Jones County taxes for county purposes.

17 (b) The exemption granted by this Act shall be in addition to any other homestead exemption
18 from Jones County School District ad valorem taxes for education purposes.

19 **SECTION 5.**

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

22 **SECTION 6.**

23 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
24 superintendent of Jones County shall call and conduct an election as provided in this section
25 for the purpose of submitting this Act to the electors of the Jones County School District for
26 approval or rejection. The election superintendent shall conduct that election at the time of
27 the general primary in 2002 and shall issue the call and conduct that election as provided by
28 general law. The superintendent shall cause the date and purpose of the election to be
29 published once a week for two weeks immediately preceding the date thereof in the official
30 organ of Jones County. The ballot shall have written or printed thereon the words:

