

House Bill 1825

By: Representative Crawford of the 129th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Pike County ad valorem taxes for county purposes
2 in the amount of \$10,000.00 of the assessed value of the homestead after a five-year phase-in
3 period for certain residents of that county who are 65 years of age or over; to provide for
4 definitions; to specify the terms and conditions of the exemption and the procedures relating
5 thereto; to provide for applicability; to provide for a referendum, effective dates, and
6 automatic repeal; 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 county purposes" means all ad valorem taxes for county
11 purposes levied by Pike County, including, but not limited to, taxes to pay interest on and
12 to retire bonded 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 65 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 Pike County who is a senior citizen is granted an exemption on that
19 person's homestead from all Pike County ad valorem taxes for county purposes as follows:
- 20 (1) For the taxable year beginning on or after January 1, 2003, and prior to January 1,
21 2004, in the amount of \$2,000.00 of the assessed value of that homestead;
- 22 (2) For the taxable year beginning on or after January 1, 2004, and prior to January 1,
23 2005, in the amount of \$4,000.00 of the assessed value of that homestead;
- 24 (3) For the taxable year beginning on or after January 1, 2005, and prior to January 1,
25 2006, in the amount of \$6,000.00 of the assessed value of that homestead;

1 (4) For the taxable year beginning on or after January 1, 2006, and prior to January 1,
2 2007, in the amount of \$8,000.00 of the assessed value of that homestead; and

3 (5) For the taxable years beginning on or after January 1, 2007, in the amount of
4 \$10,000.00 of the assessed value of that homestead.

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

11 **SECTION 3.**

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

15 **SECTION 4.**

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

24 **SECTION 5.**

25 The exemption granted by this Act shall not apply to or affect any state taxes, municipal
26 taxes, or school district taxes for educational purposes. The homestead exemption granted
27 by this Act shall be in lieu of any other homestead exemption applicable to Pike County ad
28 valorem taxes for county 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.

