

House Bill 451

By: Representatives Childers of the 13th, Cummings of the 27th and Lewis of the 14th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing for a homestead exemption from certain Bartow County School
2 District ad valorem taxes for educational purposes for certain residents of that school district
3 who are 65 years of age or older, approved April 5, 1994 (Ga. L. 1994, p. 4904), so as to
4 increase the exemption amount; to provide for a referendum, effective dates, and automatic
5 repeal under certain circumstances; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 An Act providing for a homestead exemption from certain Bartow County School District
9 ad valorem taxes for educational purposes for certain residents of that school district,
10 approved April 5, 1994 (Ga. L. 1994, p. 4904), is amended by striking Section 2 and
11 inserting in its place a new Section 2 to read as follows:

12 "SECTION 2.

13 Each resident of the Bartow County School District who is 65 years of age or older on the
14 first day of January of a taxable year is granted an exemption on that person's homestead
15 from all Bartow County School District ad valorem taxes for educational purposes in the
16 amount of \$40,000.00 of the assessed value of that homestead for that taxable year. The
17 value of the homestead in excess of such exempted amount shall remain subject to
18 taxation."

19 **SECTION 2.**

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

