

House Bill 551

By: Representatives Hembree of the 98<sup>th</sup> and Snelling of the 99<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Douglas County School District ad valorem taxes  
2 for educational purposes for the full value of the homestead for certain residents of that  
3 school district who are 62 years of age; to provide for definitions; to specify the terms and  
4 conditions of the exemption and the procedures relating thereto; to provide for applicability;  
5 to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;  
6 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 Douglas County School District,  
12 including, but not limited to, taxes to pay interest on and to retire school bond  
13 indebtedness.
- 14 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
15 the O.C.G.A.
- 16 (3) "Senior citizen" means a person who is 62 years of age or over on or before January  
17 1 of the year in which application for the exemption under this Act is made.

18 **SECTION 2.**

- 19 (a) Each resident of the Douglas County School District who is a senior citizen is granted  
20 an exemption on that person's homestead from all Douglas County School District ad  
21 valorem taxes for educational purposes for the full value of that homestead.
- 22 (b) A person shall not receive the homestead exemption granted by subsection (a) of this  
23 section unless the person or person's agent files an affidavit with the tax commissioner of  
24 Douglas County giving the person's age, the amount of income which the person and the  
25 person's spouse residing within such homestead received during the last taxable year, and

1 such additional information relative to receiving such exemption as will enable the tax  
2 commissioner to make a determination as to whether such owner is entitled to such  
3 exemption. The tax commissioner shall provide affidavit forms for this purpose.

4 **SECTION 3.**

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

8 **SECTION 4.**

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

17 **SECTION 5.**

18 The exemption granted by this Act shall not apply to or affect any state taxes, municipal  
19 taxes, independent school district taxes, or Douglas County taxes for county purposes. The  
20 homestead exemption granted by this Act shall be in lieu of and not in addition to any other  
21 homestead exemption applicable to Douglas County School District ad valorem taxes for  
22 educational purposes.

23 **SECTION 6.**

24 The exemption granted by this Act shall apply to all taxable years beginning on or after  
25 January 1, 2002.

26 **SECTION 7.**

27 Unless prohibited by the federal Voting Rights Act of 1962, as amended, the election  
28 superintendent of Douglas County shall call and conduct an election as provided in this  
29 section for the purpose of submitting this Act to the electors of the Douglas County School  
30 District for approval or rejection. The election superintendent shall conduct that election on  
31 the date of the state-wide general election in 2002, and shall issue the call and conduct that  
32 election as provided by general law. The superintendent shall cause the date and purpose of

