

House Bill 620

By: Representatives Mosley of the 171<sup>st</sup> and Byrd of the 170<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from all Wayne County school district ad valorem taxes  
2 for educational purposes for the full value of the homestead of certain residents of that school  
3 district; to provide for definitions; to specify the terms and conditions of the exemption and  
4 the procedures relating thereto; to provide for a referendum, effective dates, and automatic  
5 repeal; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 For purposes of this Act, the term:

9 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for  
10 educational purposes levied by, for, or on behalf of the Wayne County school district,  
11 including, but not limited to, taxes to retire school bond indebtedness.

12 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
13 the O.C.G.A.

14 (3) "Senior citizen" means a person who is 65 years of age or over on or before January  
15 1 of the year in which application for the exemption under this Act is made.

16 **SECTION 2.**

17 (a) Each resident of the Wayne County school district who is a senior citizen is granted an  
18 exemption on that person's homestead from all Wayne County school district ad valorem  
19 taxes for educational purposes for the full value of that homestead.

20 (b) A person shall not receive the homestead exemption granted by subsection (a) of this  
21 section unless the person or person's agent files an affidavit with the tax commissioner of  
22 Wayne County giving the person's age and such additional information relative to receiving  
23 such exemption as will enable the tax commissioner to make a determination as to whether  
24 such person is entitled to such exemption. The tax commissioner shall provide affidavit

1 forms for this purpose and shall require such information as may be necessary to determine  
2 the initial and continuing eligibility of the applicant for the exemption.

3 **SECTION 3.**

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

12 **SECTION 4.**

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

15 (b) The exemption granted by this Act shall be in lieu of and not in addition to any other  
16 homestead exemption from Wayne County school district ad valorem taxes for educational  
17 purposes.

18 **SECTION 5.**

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

21 **SECTION 6.**

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

