

House Bill 834

By: Representatives Cash of the 108th, Sanders of the 107th and Lunsford of the 109th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Henry County school district ad valorem taxes for
2 educational purposes in the amount of \$20,000.00 for residents of that school district who
3 are 62 years of age but below 65 years of age, \$80,000.00 for residents of that school district
4 who are 65 years of age but below 68 years of age, \$120,000.00 for residents of that school
5 district who are 68 years of age but below 70 years of age, and for the full value of the
6 homestead for residents of that school district who are 70 years of age or older; to provide
7 for definitions; to specify the terms and conditions of the exemption and the procedures
8 relating thereto; to provide for a referendum, effective dates, and automatic repeal; to repeal
9 conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 For purposes of this Act, the term:

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

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

18 **SECTION 2.**

19 (a) Each resident of the Henry County school district who is at least 62 years of age but
20 below 65 years of age on or before January 1 of the year in which application for exemption
21 under this Act is made or any year subsequent to the making of such application is granted
22 an exemption on that person's homestead from all Henry County school district ad valorem
23 taxes for educational purposes in the amount of \$20,000.00 of the assessed value of that
24 homestead.

1 (b) Each resident of the Henry County school district who is 65 years of age but below 68
2 years of age on or before January 1 of the year in which application for exemption under this
3 Act is made or any year subsequent to the making of such application is granted an
4 exemption on that person's homestead from all Henry County school district ad valorem
5 taxes for educational purposes in the amount of \$80,000.00 of the assessed value of that
6 homestead.

7 (c) Each resident of the Henry County school district who is 68 years of age but below 70
8 years of age on or before January 1 of the year in which application for exemption under this
9 Act is made or any year subsequent to the making of such application is granted an
10 exemption on that person's homestead from all Henry County school district ad valorem
11 taxes for educational purposes in the amount of \$120,000.00 of the assessed value of that
12 homestead.

13 (d) Each resident of the Henry County school district who is 70 years of age or older on or
14 before January 1 of the year in which application for exemption under this Act is made or
15 any year subsequent to the making of such application is granted an exemption on that
16 person's homestead from all Henry County school district ad valorem taxes for educational
17 purposes for the full value of that homestead.

18 (e) A person shall not receive the homestead exemption granted by this Act unless the
19 person or person's agent files an affidavit with the tax commissioner of Henry County giving
20 the person's age and such additional information relative to receiving such exemption as will
21 enable the tax commissioner to make a determination as to whether such person is entitled
22 to such exemption. The tax commissioner shall provide affidavit forms for this purpose and
23 shall require such information as may be necessary to determine the initial and continuing
24 eligibility of the applicant for the exemption.

25 (f) The value of the homestead in excess of the exempted amount shall remain subject to
26 taxation.

27

SECTION 3.

28 The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the
29 O.C.G.A. The exemption shall be automatically renewed from year to year as long as the
30 applicant occupies the residence as a homestead. After a person has filed the proper affidavit
31 as provided in subsection (e) of Section 2 of this Act, it shall not be necessary to make
32 application and file such affidavit thereafter for any year and the exemption shall continue
33 to be allowed to such person. It shall be the duty of any person granted the homestead
34 exemption under this Act to notify the tax commissioner of Henry County or the designee
35 thereof in the event that person for any reason becomes ineligible for that exemption.

