

House Bill 860

By: Representative Jamieson of the 22nd

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Banks County School District ad valorem taxes for
2 educational purposes in the amount of \$16,000.00 of the assessed value of the homestead for
3 certain residents of that school district who have annual incomes not exceeding \$10,000.00
4 and who are 65 years of age or over; to provide for definitions; to specify the terms and
5 conditions of the exemption and the procedures relating thereto; to provide for applicability;
6 to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;
7 and for other purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

10 For purposes of this Act, the term:

- 11 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
12 educational purposes levied by, for, or on behalf of the Banks County School District,
13 including, but not limited to, taxes to pay interest on and to retire school bond
14 indebtedness.
- 15 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
16 the O.C.G.A.
- 17 (3) "Income" means Georgia taxable net income, as defined by Georgia income tax law.
- 18 (4) "Senior citizen" means a person who is 65 years of age or over on or before January
19 1 of the year in which application for the exemption under this Act is made.

20 **SECTION 2.**

21 (a) Each resident of the Banks County School District who is a senior citizen is granted an
22 exemption on that person's homestead from all Banks County School District ad valorem
23 taxes for educational purposes in the amount of \$16,000.00 of the assessed value of that
24 homestead, if that person's income, together with the income of the spouse of such person
25 who resides within such homestead, does not exceed \$10,000.00 for the immediately

1 preceding taxable year. The value of that property in excess of such exempted amount shall
2 remain subject to taxation.

3 (b) A person shall not receive the homestead exemption granted by subsection (a) of this
4 section unless the person or person's agent files an affidavit with the tax commissioner of
5 Banks County giving the person's age, and the amount of income which the person and the
6 person's spouse residing within such homestead received during the last taxable year, and
7 such additional information relative to receiving such exemption as will enable the tax
8 commissioner to make a determination as to whether such owner is entitled to such
9 exemption. The tax commissioner shall provide affidavit forms for this purpose.

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SECTION 3.

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

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SECTION 4.

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

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SECTION 5.

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

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SECTION 6.

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

