

House Bill 895

By: Representative Smith of the 19<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Dawson County ad valorem taxes for county  
2 purposes and Dawson County School District ad valorem taxes for educational purposes in  
3 the amount of \$10,000.00 of the assessed value of the homestead for certain residents of that  
4 school district who are 62 to 74 years of age and who have household incomes not exceeding  
5 \$25,000.00; to provide a homestead exemption from such taxes for the full value of such  
6 homestead for certain residents of that school district who are 75 years of age or older and  
7 who have household incomes not exceeding \$25,000.00; to provide for definitions; to specify  
8 the terms and conditions of the exemptions and the procedures relating thereto; to provide  
9 for applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal  
10 conflicting laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 style="text-align:center">**PART I**  
13 style="text-align:center">**SECTION 1.**

14 For purposes of this part, the term:

- 15 (1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county  
16 purposes levied by, for, or on behalf of Dawson County, including, but not limited to,  
17 taxes to pay interest on and to retire bonded indebtedness.  
18 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
19 the O.C.G.A.  
20 (3) "Income" means Georgia taxable net income, as defined by Georgia income tax law.

21 style="text-align:center">**SECTION 2.**

22 (a)(1) Each resident of Dawson County who is at least 62 years of age but less than 75  
23 years of age on or before January 1 of the year in which application for the exemption  
24 under this part is made is granted an exemption on that person's homestead from all

1 Dawson County ad valorem taxes for county purposes in the amount of \$10,000.00 of the  
 2 assessed value of that homestead, if that person's income, together with the income of the  
 3 spouse of such person and all other members of such person's family who reside within  
 4 such homestead, does not exceed \$25,000.00 for the immediately preceding taxable year.  
 5 The value of that property in excess of such exempted amount shall remain subject to  
 6 taxation.

7 (2) Each resident of Dawson County who is 75 years of age or older on or before January  
 8 1 of the year in which application for the exemption under this part is made is granted an  
 9 exemption on that person's homestead from all Dawson County ad valorem taxes for  
 10 county purposes in the amount of the full value of that homestead, if that person's  
 11 income, together with the income of the spouse of such person and all other members of  
 12 such person's family who reside within such homestead, does not exceed \$25,000.00 for  
 13 the immediately preceding taxable year.

14 (b) A person shall not receive the homestead exemption granted by subsection (a) of this  
 15 section unless the person or person's agent files an affidavit with the tax commissioner of  
 16 Dawson County giving the person's age, and the amount of income which the person, the  
 17 person's spouse, and all other members of such person's family residing within such  
 18 homestead received during the immediately preceding taxable year, and such additional  
 19 information relative to receiving such exemption as will enable the tax commissioner to  
 20 make a determination as to whether such owner is entitled to such exemption. The tax  
 21 commissioner shall provide affidavit forms for this purpose.

### 22 SECTION 3.

23 The tax commissioner of Dawson County or the designee thereof shall provide application  
 24 forms for the exemption granted by this part and shall require such information as may be  
 25 necessary to determine the initial and continuing eligibility of the owner for the exemption.

### 26 SECTION 4.

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



1 person and all other members of such person's family who reside within such homestead,  
2 does not exceed \$25,000.00 for the immediately preceding taxable year.

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 Dawson County giving the person's age, and the amount of income which the person, the  
6 person's spouse, and all other members of such person's family residing within such  
7 homestead received during the immediately preceding taxable year, and such additional  
8 information relative to receiving such exemption as will enable the tax commissioner to  
9 make a determination as to whether such owner is entitled to such exemption. The tax  
10 commissioner shall provide affidavit forms for this purpose.

### 11 **SECTION 3.**

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

### 15 **SECTION 4.**

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

### 24 **SECTION 5.**

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

### 30 **SECTION 6.**

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

1 **PART III**

2 **SECTION 1.**

3 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
 4 superintendent of Dawson County shall call and conduct an election as provided in this  
 5 section for the purpose of submitting this Act to the electors of Dawson County and the  
 6 electors of the Dawson County School District for approval or rejection. The election  
 7 superintendent shall conduct that election on the date of the November, 2002, state-wide  
 8 general election and shall issue the call and conduct that election as provided by general law.  
 9 The superintendent shall cause the date and purpose of the election to be published once a  
 10 week for two weeks immediately preceding the date thereof in the official organ of Dawson  
 11 County. The ballot shall have written or printed thereon the words:

12 " YES Shall the Act be approved which provides a homestead exemption from  
 13 Dawson County ad valorem taxes for county purposes and Dawson County  
 14  NO School District ad valorem taxes for educational purposes in the amount of  
 15 \$10,000.00 of the assessed value of the homestead for residents of that  
 16 county and school district who are between 62 and 74 years of age and who  
 17 have household incomes not exceeding \$25,000.00 and in the amount of the  
 18 full value of the homestead for residents of that county and school district  
 who are 75 years of age or older and who have household incomes not  
 exceeding \$25,000.00?"

19 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons  
 20 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
 21 cast on such question are for approval of the Act, Parts I and II of this Act shall become of  
 22 full force and effect on January 1, 2003. If the Act is not so approved or if the election is not  
 23 conducted as provided in this section, Parts I and II of this Act shall not become effective and  
 24 this Act shall be automatically repealed on the first day of January immediately following  
 25 that election date. The expense of such election shall be borne by Dawson County. It shall  
 26 be the election superintendent's duty to certify the result thereof to the Secretary of State.

27 **SECTION 2.**

28 Except as otherwise provided in Section 1 of this part, this Act shall become effective upon  
 29 its approval by the Governor or upon its becoming law without such approval.

30 **SECTION 3.**

31 All laws and parts of laws in conflict with this Act are repealed.