

House Bill 895

By: Representative Smith of the 19th

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:

PART I
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.

SECTION 2.

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

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.

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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.

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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.

