

House Bill 754 (AS PASSED HOUSE AND SENATE)

By: Representatives Ralston of the 6<sup>th</sup>, Murphy of the 14<sup>th</sup>, Post 2, and Knox of the 14<sup>th</sup>, Post

1

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 **PART I**  
13 **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 provided, however, that net income shall not include income received as retirement,  
22 survivor, or disability benefits under the federal Social Security Act or under any other  
23 public or private retirement, disability, or pension system, except such income which is  
24 in excess of the maximum amount authorized to be paid to an individual and his or her

1 spouse under the federal Social Security Act. Income from such sources in excess of  
2 such maximum amount shall be included as net income for the purposes of this Act.

### 3 **SECTION 2.**

4 (a)(1) Each resident of Dawson County who is at least 62 years of age but less than 75  
5 years of age on or before January 1 of the year in which application for the exemption  
6 under this part is made is granted an exemption on that person's homestead from all  
7 Dawson County ad valorem taxes for county purposes in the amount of \$10,000.00 of the  
8 assessed value of that homestead, if that person's income, together with the income of the  
9 spouse of such person and all other members of such person's family who reside within  
10 such homestead, does not exceed \$25,000.00 for the immediately preceding taxable year.  
11 The value of that property in excess of such exempted amount shall remain subject to  
12 taxation.

13 (2) Each resident of Dawson County who is 75 years of age or older on or before January  
14 1 of the year in which application for the exemption under this part is made is granted an  
15 exemption on that person's homestead from all Dawson County ad valorem taxes for  
16 county purposes in the amount of the full value of that homestead, if that person's  
17 income, together with the income of the spouse of such person and all other members of  
18 such person's family who reside within such homestead, does not exceed \$25,000.00 for  
19 the immediately preceding taxable year.

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

### 28 **SECTION 3.**

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

### 32 **SECTION 4.**

33 The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the  
34 O.C.G.A. The exemption shall be automatically renewed from year to year as long as the

1 owner occupies the residence as a homestead. After a person has filed the proper affidavit  
 2 as provided in subsection (b) of Section 2 of this part, it shall not be necessary to make  
 3 application and file such affidavit thereafter for any year, and the exemption shall continue  
 4 to be allowed to such person. It shall be the duty of any person granted the homestead  
 5 exemption under this part to notify the tax commissioner of Dawson County or the designee  
 6 thereof in the event that person for any reason becomes ineligible for that exemption.

7 **SECTION 5.**

8 The exemption granted by this part shall not apply to or affect any state taxes, municipal  
 9 taxes, independent school district taxes, or Dawson County school district taxes for  
 10 educational purposes. The homestead exemption granted by this part shall be in addition to  
 11 and not in lieu of any other homestead exemption applicable to Dawson County ad valorem  
 12 taxes for county purposes.

13 **SECTION 6.**

14 The exemption granted by this part shall apply to all taxable years beginning on or after  
 15 January 1, 2005.

16 **PART II**

17 **SECTION 1.**

18 For purposes of this part, the term:

19 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for  
 20 educational purposes levied by, for, or on behalf of the Dawson County School District,  
 21 including, but not limited to, taxes to pay interest on and to retire school bond  
 22 indebtedness.

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

25 (3) "Income" means Georgia taxable net income, as defined by Georgia income tax law;  
 26 provided, however, that net income shall not include income received as retirement,  
 27 survivor, or disability benefits under the federal Social Security Act or under any other  
 28 public or private retirement, disability, or pension system, except such income which is  
 29 in excess of the maximum amount authorized to be paid to an individual and his or her  
 30 spouse under the federal Social Security Act. Income from such sources in excess of  
 31 such maximum amount shall be included as net income for the purposes of this Act.

**SECTION 2.**

1  
2 (a)(1) Each resident of the Dawson County School District who is at least 62 years of age  
3 but less than 75 years of age on or before January 1 of the year in which application for  
4 the exemption under this part is made is granted an exemption on that person's homestead  
5 from all Dawson County School District ad valorem taxes for educational purposes in the  
6 amount of \$10,000.00 of the assessed value of that homestead, if that person's income,  
7 together with the income of the spouse of such person and all other members of such  
8 person's family who reside within such homestead, does not exceed \$25,000.00 for the  
9 immediately preceding taxable year. The value of that property in excess of such  
10 exempted amount shall remain subject to taxation.

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

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

**SECTION 3.**

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

**SECTION 4.**

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31 The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the  
32 O.C.G.A. The exemption shall be automatically renewed from year to year as long as the  
33 owner occupies the residence as a homestead. After a person has filed the proper affidavit  
34 as provided in subsection (b) of Section 2 of this part, it shall not be necessary to make  
35 application and file such affidavit thereafter for any year, and the exemption shall continue

1 to be allowed to such person. It shall be the duty of any person granted the homestead  
 2 exemption under this part to notify the tax commissioner of Dawson County or the designee  
 3 thereof in the event that person for any reason becomes ineligible for that exemption.

4 **SECTION 5.**

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

10 **SECTION 6.**

11 The exemption granted by this part shall apply to all taxable years beginning on or after  
 12 January 1, 2005.

13 **PART III**

14 **SECTION 1.**

15 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
 16 superintendent of Dawson County shall call and conduct an election as provided in this  
 17 section for the purpose of submitting this Act to the electors of Dawson County and the  
 18 electors of the Dawson County School District for approval or rejection. The election  
 19 superintendent shall conduct that election on the date of the November, 2004, state-wide  
 20 general election and shall issue the call and conduct that election as provided by general law.  
 21 The superintendent shall cause the date and purpose of the election to be published once a  
 22 week for two weeks immediately preceding the date thereof in the official organ of Dawson  
 23 County. The ballot shall have written or printed thereon the words:

24 "( ) YES Shall the Act be approved which provides a homestead exemption from  
 25 Dawson County ad valorem taxes for county purposes and Dawson County  
 26 ( ) NO School District ad valorem taxes for educational purposes in the amount of  
 27 \$10,000.00 of the assessed value of the homestead for residents of that  
 28 county and school district who are between 62 and 74 years of age and who  
 29 have household incomes not exceeding \$25,000.00 and in the amount of the  
 30 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?"

1 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons  
2 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
3 cast on such question are for approval of the Act, Parts I and II of this Act shall become of  
4 full force and effect on January 1, 2005. If the Act is not so approved or if the election is not  
5 conducted as provided in this section, Parts I and II of this Act shall not become effective and  
6 this Act shall be automatically repealed on the first day of January immediately following  
7 that election date. The expense of such election shall be borne by Dawson County. It shall  
8 be the election superintendent's duty to certify the result thereof to the Secretary of State.

9 **SECTION 2.**

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

12 **SECTION 3.**

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