

House Bill 1699

By: Representatives Mills of the 67<sup>th</sup>, Post 2, Coan of the 67<sup>th</sup>, Post 1, Sheldon of the 71<sup>st</sup>,  
Post 2, Casas of the 68<sup>th</sup>, Coleman of the 65<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act providing for a homestead exemption from Gwinnett County School  
2 District ad valorem taxes for the full value of the homestead for certain residents of that  
3 school district who are disabled or senior citizens subject to certain income limitations,  
4 approved March 13, 1990 (Ga. L. 1990, p. 3774), as amended, so as to allow such  
5 exemptions to continue to be received by certain unremarried surviving widows or widowers;  
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 An Act providing for a homestead exemption from Gwinnett County School District ad  
11 valorem taxes for the full value of the homestead for certain residents of that school district  
12 who are disabled or senior citizens subject to certain income limitations, approved March 13,  
13 1990 (Ga. L. 1990, p. 3774), as amended, is amended by striking subsection (a) of Section  
14 1 and inserting in its place a new subsection (a) to read as follows:

15 "(a) Each resident of the Gwinnett County School District who is disabled or at least 65  
16 years of age or older and who meets the requirements of subsection (b) of this section is  
17 granted an exemption on that person's homestead from all Gwinnett County School District  
18 ad valorem taxes including, but not limited to, taxes to retire school bond indebtedness, for  
19 the full value of that homestead, as defined and qualified in Code Section 48-5-40 of the  
20 O.C.G.A., except that land which is included in that homestead and which exceeds one acre  
21 shall not have the value thereof exempt under this Act. The unremarried surviving widow  
22 or widower who is at least 58 years of age shall continue to receive the exemption provided  
23 under this subsection so long as that unremarried surviving widow or widower continues  
24 to occupy the home as a residence and homestead. With respect to the exemption under  
25 this subsection, such unremarried surviving widow or widower shall remain subject to the  
26 income limitations specified in subsection (b) of this section."

