

House Bill 933

By: Representative Jenkins of the 8<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from Towns County school district ad valorem taxes  
2 for educational purposes in an amount equal to the amount by which the current year  
3 assessed value of a homestead exceeds the adjusted base year assessed value of such  
4 homestead by more than 3 percent; to provide for definitions; to specify the terms and  
5 conditions of the exemption and the procedures relating thereto; to allow such exemption to  
6 continue to be received by an unremarried surviving spouse or the child, children, grandchild,  
7 or grandchildren of the deceased spouse; to provide for applicability; to provide for a  
8 referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other  
9 purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 (a) As used in this Act, the term:

13 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for  
14 educational purposes levied by, for, or on behalf of the Towns County school district,  
15 including, but not limited to, any ad valorem taxes to pay interest on and to retire county  
16 school district bonded indebtedness.

17 (2) "Base year" means the taxable year immediately preceding the taxable year in which  
18 the exemption under this Act is first granted to the most recent owner of such homestead;  
19 provided, however, that the tax commissioner shall adjust annually the base year assessed  
20 value by the lesser of 3 percent or the actual percentage increase in the actual assessed  
21 value.

22 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
23 the O.C.G.A., as amended, with the additional qualification that it shall include not more  
24 than five contiguous acres of homestead property.

25 (b)(1) Each resident of the Towns County school district is granted an exemption on that  
26 person's homestead from Towns County school district ad valorem taxes for educational

1 purposes in an amount equal to the amount by which the current year assessed value of  
2 that homestead exceeds the adjusted base year assessed value of the homestead by more  
3 than 3 percent. This exemption shall not apply to taxes assessed on improvements to  
4 such homestead or additional land that is added to such homestead after January 1 of the  
5 base year. If any real property is removed from such homestead, the base year assessed  
6 value shall be adjusted to reflect such removal, and the exemption shall be recalculated  
7 accordingly. The value of that property in excess of such exempted amount shall remain  
8 subject to taxation.

9 (2) The unremarried surviving spouse or the child, children, grandchild, or grandchildren  
10 of the deceased spouse who have been granted the exemption provided for in paragraph  
11 (1) of this subsection shall continue to receive the exemption provided under paragraph  
12 (1) of this subsection so long as that unremarried surviving spouse or child, children,  
13 grandchild, or grandchildren of the deceased spouse continue to occupy the home as a  
14 residence and homestead.

15 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
16 section unless the person or person's agent files an application with the tax commissioner of  
17 Towns County giving such information relative to receiving such exemption as will enable  
18 the tax commissioner to make a determination regarding the initial and continuing eligibility  
19 of such person for such exemption. The tax commissioner of Towns County shall provide  
20 application forms for this purpose.

21 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
22 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
23 so long as the person granted the homestead exemption under subsection (b) of this section  
24 occupies the residence as a homestead. After a person has filed the proper application as  
25 provided in subsection (c) of this section, it shall not be necessary to make application  
26 thereafter for any year, and the exemption shall continue to be allowed to such person. It  
27 shall be the duty of any person granted the homestead exemption under subsection (b) of this  
28 section to notify the tax commissioner of Towns County in the event that person for any  
29 reason becomes ineligible for that exemption.

30 (e) The exemption granted by subsection (b) of this section shall not apply to or affect state  
31 ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem taxes  
32 for municipal purposes, or independent school district taxes for educational purposes. The  
33 homestead exemption granted by subsection (b) of this section shall be in addition to and not  
34 in lieu of any other homestead exemption applicable to county school district ad valorem  
35 taxes for educational purposes.

36 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
37 beginning on or after January 1, 2009.

