

Senate Bill 544

By: Senator Douglas of the 17th

**AS PASSED**

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Newton County ad valorem taxes for maintenance  
2 and operation of facilities of the county in the amount of \$30,000.00 of the assessed value  
3 of the homestead for residents of that county who are 65 years of age or older and whose  
4 income does not exceed \$25,000.00; to provide for definitions; to specify the terms and  
5 conditions of the exemption and the procedures relating thereto; to provide for applicability;  
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 (a) As used in this Act, the term:

11 (1) "Ad valorem taxes for maintenance and operation" means all ad valorem taxes for  
12 Newton County for the maintenance and operation of facilities for the county, including,  
13 but not limited to, any ad valorem taxes to pay interest on and to retire bonded  
14 indebtedness for the county or any authority operating on behalf of the county.

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

17 (3) "Income" means Georgia taxable net income determined pursuant to Chapter 7 of  
18 Title 48 of the O.C.G.A., as amended, for state income tax purposes.

19 (4) "Senior citizen" means a person who is 65 years of age or older on or before January  
20 1 of the year in which application for the exemption under this Act is made.

21 (b) Each resident of Newton County who is a senior citizen is granted an exemption on that  
22 person's homestead from Newton County ad valorem taxes for maintenance and operations  
23 in the amount of \$30,000.00 of the assessed value of that homestead. The exemption under  
24 this subsection shall only be granted if that person's income does not exceed \$25,000.00 for  
25 the immediately preceding year. The value of that property in excess of such exempted  
26 amount shall remain subject to taxation.

1 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
2 section unless such person or person's agent files an application with the tax commissioner  
3 of Newton County giving such person's age, income, and such additional information  
4 relative to receiving such exemption as will enable the tax commissioner of Newton County  
5 to make a determination regarding the initial and continuing eligibility of such person for  
6 such exemption. The tax commissioner of Newton County shall provide application forms  
7 for this purpose.

8 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
9 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
10 as long as the person granted the homestead exemption under subsection (b) of this section  
11 occupies the residence as a homestead. After a person has filed the proper application as  
12 provided in subsection (c) of this section, it shall not be necessary to make application  
13 thereafter for any year, and the exemption shall continue to be allowed to such person. It  
14 shall be the duty of any person granted the homestead exemption under subsection (b) of this  
15 section to notify the tax commissioner of Newton County in the event that person for any  
16 reason becomes ineligible for such exemption.

17 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
18 state ad valorem taxes, county ad valorem taxes for purposes other than maintenance and  
19 operations of facilities for the county, county or independent school district ad valorem taxes  
20 for educational purposes, or municipal ad valorem taxes for municipal purposes. The  
21 homestead exemption granted by subsection (b) of this section shall be in addition to and not  
22 in lieu of any other homestead exemption applicable to Newton County ad valorem taxes.

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

25 **SECTION 2.**

26 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
27 superintendent of Newton County shall call and conduct an election as provided in this  
28 section for the purpose of submitting this Act to the electors of Newton County for approval  
29 or rejection. The election superintendent shall conduct that election on the date of the  
30 November, 2008, state-wide general election and shall issue the call and conduct that election  
31 as provided by general law. The election superintendent shall cause the date and purpose of  
32 the election to be published once a week for two weeks immediately preceding the date  
33 thereof in the official organ of Newton County. The ballot shall have written or printed  
34 thereon the words:

