

House Bill 871

By: Representatives Sims of the 169<sup>th</sup> and Pruett of the 149<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Jeff Davis County School District ad valorem taxes  
2 for educational purposes in the amount of 50 percent of the assessed value of the homestead  
3 for residents of that school district who are at least 65 but less than 70 years of age; to  
4 provide a homestead exemption from Jeff Davis County School District ad valorem taxes for  
5 educational purposes for the full value of the assessed value of the homestead for residents  
6 of that school district who are 70 years of age or older; to provide that anyone who is  
7 receiving the first exemption of 50 percent shall receive the second full value exemption  
8 automatically upon reaching 70 years of age; to provide for definitions; to specify the terms  
9 and conditions of the exemption and the procedures relating thereto; to provide for  
10 applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal  
11 conflicting laws; and for other purposes.

12 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

13 **SECTION 1.**

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

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

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

22 (b) Each resident of the Jeff Davis County School District who is at least 65 years of age but  
23 less than 70 years of age on or before January 1 of the year in which application for the  
24 exemption under this subsection is made is granted an exemption on that person's homestead  
25 from Jeff Davis County School District ad valorem taxes for educational purposes in the

26 amount of 50 percent of the assessed value of that homestead. The value of that property in  
27 excess of such exempted amount shall remain subject to taxation.

28 (c) Each resident of the Jeff Davis County School District who is at least 70 years of age on  
29 or before January 1 of the year in which application for the exemption under this subsection  
30 is made is granted an exemption on that person's homestead from Jeff Davis County School  
31 District ad valorem taxes for educational purposes for the full value of the assessed value of  
32 that homestead.

33 (d) A person shall not receive the homestead exemption granted by subsection (b) or (c) of  
34 this section unless such person or person's agent files an application with the tax  
35 commissioner of Jeff Davis County, giving the person's age and such additional information  
36 relative to receiving such exemption as will enable the tax commissioner of Jeff Davis  
37 County to make a determination regarding the initial and continuing eligibility of such person  
38 for such exemption. The tax commissioner of Jeff Davis County shall provide application  
39 forms for this purpose.

40 (e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
41 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
42 so long as the person granted the homestead exemption under subsection (b) or (c) of this  
43 section occupies the residence as a homestead. After a person has filed the proper  
44 application as provided in subsection (d) of this section, it shall not be necessary to make  
45 application thereafter for any year, and the exemption shall continue to be allowed to such  
46 person. It shall be the duty of any person granted the homestead exemption under subsection  
47 (b) or (c) of this section to notify the tax commissioner of Jeff Davis County in the event that  
48 person for any reason becomes ineligible for that exemption. A person who has applied for  
49 or is receiving the exemption under subsection (b) of this section shall be automatically  
50 eligible for the exemption under subsection (c) of this section upon properly meeting the age  
51 qualification without having to apply therefor. Otherwise, a person shall not receive the  
52 homestead exemption granted by subsection (b) or (c) of this section unless such person or  
53 such person's agent files an affidavit with the tax commissioner of Jeff Davis County giving  
54 such person's age and additional information relative to receiving such exemption as will  
55 enable the tax commissioner of Jeff Davis County to make a determination as to whether  
56 such owner is entitled to such exemption. The tax commissioner of Jeff Davis County shall  
57 provide affidavit forms for this purpose.

58 (f) The exemption granted by subsections (b) and (c) of this section shall not apply to or  
59 affect any state ad valorem taxes, county ad valorem taxes for county purposes, municipal  
60 ad valorem taxes for municipal purposes, or independent school district ad valorem taxes  
61 for educational purposes. The homestead exemption granted by this Act shall be in lieu of

62 and not in addition to any other homestead exemption applicable to Jeff Davis County School  
63 District ad valorem taxes for educational purposes.

64 (g) The exemption granted by subsections (b) and (c) of this section shall apply to all taxable  
65 years beginning on or after January 1, 2015.

66 **SECTION 2.**

67 The election superintendent of Jeff Davis County shall call and conduct an election as  
68 provided in this section for the purpose of submitting this Act to the electors of Jeff Davis  
69 County for approval or rejection. The election superintendent shall conduct that election on  
70 the Tuesday after the first Monday in November, 2014, in conjunction with the 2014 General  
71 Election and shall issue the call and conduct that election as provided by general law. The  
72 election superintendent shall cause the date and purpose of the election to be published once  
73 a week for two weeks immediately preceding the date thereof in the official organ of Jeff  
74 Davis County. The ballot shall have written or printed thereon the words:

75 " YES Shall the Act be approved which provides a homestead exemption from Jeff  
76  NO Davis County School District ad valorem taxes for educational purposes in  
77 the amount of 50 percent of the assessed value of the homestead for  
78 residents of that school district who are at least 65 but less than 70 years of  
79 age and for the full value of the homestead for residents who are 70 years  
80 of age or older?"

81 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
82 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
83 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
84 effect on January 1, 2015. If the Act is not so approved or if the election is not conducted  
85 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
86 be automatically repealed on the first day of January immediately following that election  
87 date. The expense of such election shall be borne by Jeff Davis County. It shall be the  
88 election superintendent's duty to certify the result thereof to the Secretary of State.

89 **SECTION 3.**

90 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon  
91 its approval by the Governor or upon its becoming law without such approval.

92 **SECTION 4.**

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