

House Bill 857

By: Representatives Fleming of the 121<sup>st</sup> and Jackson of the 128<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from McDuffie County school district ad valorem taxes  
2 for educational purposes in the amount of half the assessed value of the homestead for  
3 residents of that school district who are 70 years of age or older and in the full amount of the  
4 assessed value of the homestead for residents of that school district who are 75 years of age  
5 or older; to provide for definitions; to specify the terms and conditions of the exemption and  
6 the procedures relating thereto; to provide for applicability; to provide for a referendum,  
7 effective dates, and automatic repeal; to repeal conflicting laws; 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 educational purposes" means all ad valorem taxes for  
12 educational purposes levied by, for, or on behalf of the McDuffie County school district,  
13 including, but not limited to, any ad valorem taxes to pay interest on and to retire county  
14 school district bonded indebtedness.

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

18 (3) "Senior citizen" means a person who is at least 70 years of age or older on or before  
19 January 1 of the year in which application for the exemption under subsection (b) of this  
20 section is made.

21 (b)(1) Each resident of the McDuffie County school district who is a senior citizen 70  
22 years of age or older is granted an exemption on that person's homestead from McDuffie  
23 County school district ad valorem taxes for educational purposes in the amount of half  
24 the assessed value of that homestead.

25 (2) Each resident of the McDuffie County school district who is a senior citizen 75 years  
26 of age or older is granted an exemption on that person's homestead from McDuffie

27 County school district ad valorem taxes for educational purposes in the amount of the  
28 assessed value of that homestead.

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

36 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
37 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
38 as long as the person granted the homestead exemption under subsection (b) of this section  
39 occupies the residence as a homestead. After a person has filed the proper application as  
40 provided in subsection (c) of this section, it shall not be necessary to make application  
41 thereafter for any year, and the exemption shall continue to be allowed to such person. It  
42 shall be the duty of any person granted the homestead exemption under subsection (b) of this  
43 section to notify the tax commissioner of McDuffie County in the event that person for any  
44 reason becomes ineligible for that exemption.

45 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
46 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem  
47 taxes for municipal purposes, or independent school district ad valorem taxes for educational  
48 purposes. The homestead exemption granted by subsection (b) of this section shall be in  
49 addition to and not in lieu of any other homestead exemption applicable to McDuffie County  
50 school district ad valorem taxes for educational purposes.

51 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
52 beginning on or after January 1, 2017.

53 **SECTION 2.**

54 The election superintendent of McDuffie County shall call and conduct an election as  
55 provided in this section for the purpose of submitting this Act to the electors of the McDuffie  
56 County school district for approval or rejection. The election superintendent shall conduct  
57 that election on the date of the general primary in May, 2016, and shall issue the call and  
58 conduct that election as provided by general law. The election superintendent shall cause the  
59 date and purpose of the election to be published once a week for two weeks immediately  
60 preceding the date thereof in the official organ of McDuffie County. The ballot shall have  
61 written or printed thereon the words:

