

House Bill 1179 (AS PASSED HOUSE AND SENATNEN)

By: Representatives Benton of the 31<sup>st</sup> and Gaines of the 117<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act providing a homestead exemption from Jackson County School District ad  
2 valorem taxes for educational purposes in the amount of \$10,000.00 of the assessed value of  
3 the homestead for certain residents of that school district who are 62 years of age or over  
4 who have annual earned family incomes not exceeding \$18,000.00, approved March 24,  
5 1994 (Ga. L. 1994, p. 3758), as amended, so as to require yearly income statements to the  
6 tax commissioner to continue to receive the exemption; to provide for related matters; to  
7 provide for an effective date and for applicability; to repeal conflicting laws; and for other  
8 purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 An Act providing a homestead exemption from Jackson County School District ad valorem  
12 taxes for educational purposes in the amount of \$10,000.00 of the assessed value of the  
13 homestead for certain residents of that school district who are 62 years of age or over who  
14 have annual earned family incomes not exceeding \$18,000.00, approved March 24, 1994  
15 (Ga. L. 1994, p. 3758), as amended, is amended by revising Section 4 and Section 5 as  
16 follows:

17 "SECTION 4.

18 A person shall not receive the homestead exemption granted by Section 2 of this Act unless  
19 the person or person's agent files an application with the tax commissioner of Jackson  
20 County giving such information relative to receiving such exemption as will enable the tax  
21 commissioner, or his or her designee, to make a determination as to whether such owner  
22 is entitled to such exemption. The tax commissioner shall provide application forms for  
23 this purpose.

