

House Bill 1101 (AS PASSED HOUSE AND SENATE)

By: Representative Greene of the 151st

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing a homestead exemption from Early County school district ad
2 valorem taxes for educational purposes in the amount of \$150,000.00 of the assessed value
3 of the homestead for five years for residents of that school district who are 70 years of age
4 or older, approved May 10, 2021 (Ga. L. 2021, p. 4267), so as to revise administrative
5 provisions regarding submission of documentation regarding income; to make the board of
6 tax assessors the administrator of applications; to repeal conflicting laws; and for other
7 purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 An Act providing a homestead exemption from Early County school district ad valorem taxes
11 for educational purposes in the amount of \$150,000.00 of the assessed value of the
12 homestead for five years for residents of that school district who are 70 years of age or older,
13 approved May 10, 2021 (Ga. L. 2021, p. 4267), is amended by revising subsections (c)
14 and (d) of Section 1 as follows:

15 "(c) A person shall not receive a homestead exemption granted by subsection (b) of this
16 section unless such person or person's agent files an application with the board of tax

17 assessors of Early County, giving such person's age and such additional information
18 relative to receiving such exemption as will enable the board of tax assessors of Early
19 County to make a determination regarding the initial and continuing eligibility of such
20 person for such exemption. The board of tax assessors of Early County shall provide
21 application forms for this purpose.

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

31 **SECTION 2.**

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