

House Bill 803

By: Representative Greene of the 151st

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Early County school district ad valorem taxes for
2 educational purposes for the full amount of the assessed value of the homestead for residents
3 of that school district who are 66 years of age or older; to provide for definitions; to specify
4 the terms and conditions of the exemption and the procedures relating thereto; to provide for
5 related matters; to provide for applicability; to provide for compliance with constitutional
6 requirements; to provide for a referendum, effective dates, and automatic repeal; to repeal
7 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 Early 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 66 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) Each resident of the Early County school district who is a senior citizen is granted an
22 exemption on that person's homestead from Early County school district ad valorem taxes
23 for educational purposes for the full amount of the assessed value of that homestead.

24 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
25 section unless such person or person's agent files an application with the tax commissioner
26 of Early County, giving the person's age and such additional information relative to receiving

27 such exemption as will enable the tax commissioner of Early County to make a determination
28 regarding the initial and continuing eligibility of such person for such exemption. The tax
29 commissioner of Early County shall provide application forms for this purpose.

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

39 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
40 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
41 taxes for municipal purposes, or independent school district ad valorem taxes for educational
42 purposes. The homestead exemption granted by subsection (b) of this section shall be in
43 addition to and not in lieu of any other homestead exemption applicable to Early County
44 school district ad valorem taxes for educational purposes.

45 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
46 beginning on or after January 1, 2021.

47 **SECTION 2.**

48 In accordance with the requirements of Article VII, Section II of the Constitution of the State
49 of Georgia, this Act shall not become law unless it receives the requisite two-thirds' majority
50 vote in both the Senate and the House of Representatives.

51 **SECTION 3.**

52 The election superintendent of Early County shall call and conduct an election as provided
53 in this section for the purpose of submitting this Act to the electors of the Early County
54 school district for approval or rejection. The election superintendent shall conduct that
55 election on the date of the 2020 general primary and shall issue the call and conduct that
56 election as provided by general law. The election superintendent shall cause the date and
57 purpose of the election to be published once a week for two weeks immediately preceding
58 the date thereof in the official organ of Early County. The ballot shall have written or printed
59 thereon the words:

