

House Bill 1179 (AS PASSED HOUSE AND SENATNEN)

By: Representatives Benton of the 31st and Gaines of the 117th

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.

24 **SECTION 5.**

25 The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the
 26 O.C.G.A. The exemption shall be automatically renewed from year to year as long as the
 27 owner occupies the residence as a homestead and does not exceed the income limit in effect
 28 in accordance with Section 2. After a person has filed the proper application as provided
 29 in Section 3 and Section 4, it shall not be necessary to make application thereafter for any
 30 year, and the exemption shall continue to be allowed to such person; provided, however,
 31 that such person shall be required to annually submit a copy of his or her federal income
 32 tax return for the prior calendar year, by a date to be provided by the tax commissioner of
 33 Jackson County, or such person's exemption granted by this Act shall be suspended until
 34 such return or returns are submitted. It shall be the duty of any person granted the
 35 homestead exemption under Section 2 to notify the tax commissioner of Jackson County
 36 in the event that person for any reason becomes ineligible for that exemption."

37 **SECTION 2.**

38 This Act shall become effective on January 1, 2021, and shall apply to all taxable years
 39 beginning on or after January 1, 2021.

40 **SECTION 3.**

41 All laws and parts of laws in conflict with this Act are repealed.