## **LOCAL EXEMPTIONS**

## **COUNTY / CITY Newton 107**

### **DIGEST YEAR 2019**

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2019 Consolidation Sheets. Fill in the amount of Exemption allowed in the corresponding fields below. All local homestead exemptions, approved in a local referendum, are to be listed, along with the Resolution/House/Senate Bill Number authorizing the referendum and the year passed. This form serves as documentation of the local homestead exemptions and the specific qualification criteria.

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY  EXEMPTION  AMOUNT  FOR M & O	COUNTY  EXEMPTION  AMOUNT  FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY  EXEMPTION  AMOUNT  FOR M & O	
L1	OWNS AND RESIDES IN HOME JAN 1	ACT 179 H.B. 1005 Introduced 2/22/91 Voted 11/3/1992 Yes-10,026 No- 2,314	1992 Effective 1/1/93	4,000		4,000			
L3	AGE 62 GROSS INCOME OF HOUSEHOLD DOES NOT EXCEED 15,000	ACT 179 H.B. 1005 Introduced 2/22/91 Voted 11/3/1992 Yes-10,026 No- 2,314	1992 Effective 1/1/93	20,000		20,000	20,000		
L6	A DISABLE PERSON EXEMPTION 100% TOTALLY AND PERMANENTLY DISABLED, LETTER FROM DOCTOR AND MEET INCOME OF NET INCOME 15,000 PLUS MAXIMUM ALLOWED UNDER THE FEDERAL SOCIAL SECURITY ACT	ACT 179 H.B. 1005 Introduced 2/22/91 Voted 11/3/1992 Yes-10,026 No- 2,314	1992 Effective 1/1/93	20,000		20,000	20,000		
L9	LEASE LOTS HOMESTEAD, OWNER OF ALL IMPROVEMENTS HAS HELD LEASE FOR NOT LESS THAN 3 YEARS PRIOR TO APPLICATION	ACT 710 H.B. 1695 Introduced 2/14/1996 Voted 7/9/1996 Yes- 3,760 No- 2,718	1996 Effective 01/01/97	4,000					

L4	Age 65, Net income does not exceed \$25,000 PLUS MAXIMUM ALLOWED UNDER THE FEDERAL SOCIAL SECURITY ACT	544 11/4/2008 Yes 32,950 No 5,789	2008 Effective 1/1/2009	30,000	30,000				
L4	Age 65, NET INCOME DOES NOT EXCEED \$25,000 PLUS MAXUMUM ALLOWED UNDER THE FEDERAL SOCIAL SECURITY ACT	Senate Bill 316 2/5/2008 Yes 17,422 No 2,687	2008 Effective 1/1/2009			30,000	30,000		
L1 Dist 3	Owns and occupy the home Jan 1 of the tax year Provides a Homestead Exemption from City of Oxford Taxes for Municipal Purposes in the amt of \$10,000 accepts Newton County homestead application	11/8/2011 Yes 86	2011 Effective Jan.1, 2012					10,000	
L1 Dist 4	Owns and occupy the home Jan 1 of the Tax Year applications must be filed with the City of Porterdale for City of Porterdale Municipal Purposes in the amount of \$10,000	11/4/2010 Yes 115	2010 Effective 1/1/2011					10,000	
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111 Para	199	7/3	011	129	123	951
COVINCTUR	943	CHE	164	631	546	979
DOMES	321	18	195	168	176	2/2
GIN CREAT	413	76	189	271	233	363
ECITION	346	46	801	154	461	158
HANSFIELD	275	801 .	138	163	154	173
NEVBURN.	129	28	100	75	93	49
CXFTIED	529	121	275	327	303	317
ROCKY PLAINS	_	25	44	807	55	7 %
STANCELLS		162	914	460	420	481
12 6 44 TRM	794	150	368	290	334	166
ABSENTE.	268	83	132	16/	140	861
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s Representative from the 74th District, and that the
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Personally appeared before me, the undersigned suthority,
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B. No. 1005 Representatives Dobbs of the 74th and Stancil of the

# A BILL TO BE ENTITLED AN ACT

To provide for homestead exemptions from Newton	31
y and Newton County School District to valored	33
Lon; to provide for definitions; to provide for	33
anti lement to certain homestead exemptions; to provide for	34
application with respect to certain taxes; to provide the	35
exempted amounts; to provide for eligibility and	·
restrictions; to provide for applicability; to provide for	36
certain eligibility without further application by certain	37
qualified taxpayers; to provide for a statement of	
authority; to provide for all related matters; to provide	30
for specific repeal of certain existing homestead exemptions	39
n approval in a referendum: to provide for a reference :-	417
to provide an effective date; to repeal conflicting to	4 ;
and for other purposes.	

### 5% IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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Section 1. This Act is passed pursuant to Article 47%

VII, Section II, Paragraph II of the Constitution, 48

thorizing the grant of homestead exemptions from ad 49%

valorem taxation levied by local taxing jurisdictions.

### Section 2. As used in this Act, the term:

- permanent tally or physically interpacitated to the extent of the or she is unable to be gainfully employed.
- (2) 'Gross income' means all income, from 57 whather source.

1	(3) "Homestead" means homestead as defined	59,
2	and qualified in Code Section 48-5-40 of the	60 🗐
	0.C.G.A.	·•
4	(4) "Net income" means net income for	62
5	purposes of computing net taxable income under	63
6 ·	Chapter 7 of Title 48 of the O.C.G.A., relating to	
7	income taxes, but does not include income received	64
8	as ratirement, survivor, or disability benefits	65
9	under the federal Social Security Act or under any	
.0	other public or private retirement, disability, or	66
1	pension system, except that such income which is in	67
.2	excess of the maximum amount authorized to be paid	. 2
. 3	to a person and that person's spouse under the	68 <sub>2.</sub>
4	federal Social Security Act shall be so included as	<b>.69</b>
15	net income.	
16	Section 3. (a) The homestead of each resident of	72
17	Newton County is exempted from Newton County ad valorem	73
18	taxes and Newton County School District ad valorem taxes,	75
19	except taxes levied to pay interest on and to retire bonded	•
20	indebtedness of the county or the county school district, in	76
2 L	the amount of \$4,000.00.	77
22	(b) The exemption granted by this section shall	79 (-
25	not apply to or affect any state or municipal ad valorem	80
24	taxes.	
25	Section 4. Bach resident of Newton County who is	83
26	65 years of age or older or who is totally disabled is	84
27	granted an exemption on that parson's homestead from all	85
29	Newton County ad valorem taxes and Newton County School	
29	District ad valoxem taxes in the amount of \$20,000.00, if	86
26	that person's net income, together with the net income of	87
	that person's spouse who occupies and resides at such	88
::	homestead, does not exceed \$15,000.00 for the immediately	,