

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.

EXEMPTION 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				

GENERAL ELECTION, NEWTON COUNTY, GEORGIA, NOVEMBER 8th, 1994

POSITION NO.	STATEWIDE REFERENDUM 1		STATEWIDE REFERENDUM 2		COUNTY WIDE REFERENDUM	
	YES - 166	NO - 157	YES - 159	NO - 160	YES - 166	NO - 167
✓ 717 & 745 ALPINE	693	158	364	417	371	451
✓ BREWERS	326	63	174	177	214	168
✓ BRICK STORE #2 & #3	665	171	343	452	349	455
✓ CEDAR SPRAWLS	488	138	281	274	319	289
✓ CITY POOD COWINGTON HILLS	199	72	116	129	123	146
✓ DOWNS	943	242	464	631	546	626
✓ DUNES	327	81	195	168	176	212
✓ GAIN CREEK	413	92	187	271	222	263
✓ LEGION	246	46	108	154	124	158
✓ HANSFIELD	275	68	138	163	154	173
✓ HENNING	129	28	67	75	73	79
✓ OXFORD	529	121	275	327	303	317
✓ ROCKY PLAINS	109	25	54	68	55	78
✓ STANCELLS #2 & #4 TOWN	786	162	416	460	420	481
✓ TOWN	494	150	268	290	334	291
✓ ABSENTEE	268	82	132	191	140	198
TOTALS	1,890	1,699	3,582	4,247	3,923	4,385

(SEAL)

Notary Public
My Commission Expires On 24, 1993
A. G. GAZZELL
NOTARY PUBLIC
S/Connie S. GAZZELL

Sworn to and subscribed before me,
this 5th day of March 1991.

DERRY M. DOBBS
Representative, 74th District

Personally appeared before me, the undersigned authority,
Derry M. Dobbs, who, on oath, deposes and says that he
is a Representative from the 74th District, and that the
attached copy of Notice of Intention to Introduce Local Legislation
published in the Covington News
which is the official organ of Newton County,
on the following date: February 28, 1991

GEORGIA, FULTON COUNTY

Notice is given that there will be produced
at the regular 1991 session of the General
Assembly of Georgia a bill to provide home-
based exemptions from Newton County and
Newton County Georgia District taxes to pro-
vide for a referendum to provide for raised
taxes and for other purposes.
The 22nd day of February, 1991
Honorable Derry Dobbs
Representative, 74th District

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
 and Newton County School District ad valorem 32
 taxes; to provide for definitions; to provide for 33
 entitlement to certain homestead exemptions; to provide for 34
 application with respect to certain taxes; to provide for 35
 exempted amounts; to provide for eligibility and 36
 restrictions; to provide for applicability; to provide for 37
 certain eligibility without further application by certain 38
 qualified taxpayers; to provide for a statement of 39
 authority; to provide for all related matters; to provide 40
 for specific repeal of certain existing homestead exemptions 41
 and approval in a referendum; to provide for a referendum 42
 to provide an effective date; to repeal conflicting 43
 and for other purposes. 44

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

16 Section 1. This Act is passed pursuant to Article 47
 17 VII, Section II, Paragraph II of the Constitution, 48
 18 authorizing the grant of homestead exemptions from ad 49
 19 valorem taxation levied by local taxing jurisdictions.

20 Section 2. As used in this Act, the term: 54
 21 (1) "disabled" means that a person is 55
 22 permanent mentally or physically incapacitated to 56
 23 the extent that he or she is unable to be gainfully 57
 24 employed.
 25 (2) "Gross income" means all income, from 58
 26 whatever source.

1 (3) "Homestead" means homestead as defined 59
 2 and qualified in Code Section 48-5-40 of the 60
 3 O.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 retirement, survivor, or disability benefits 65
 9 under the federal Social Security Act or under any
 10 other public or private retirement, disability, or 66
 11 pension system, except that such income which is in 67
 12 excess of the maximum amount authorized to be paid
 13 to a person and that person's spouse under the 68
 14 federal Social Security Act shall be so included as 69
 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
 21 the amount of \$4,000.00. 77

22 (b) The exemption granted by this section shall 79
 23 not apply to or affect any state or municipal ad valorem 80
 24 taxes.

25 Section 4. Each 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 person's homestead from all 85
 28 Newton County ad valorem taxes and Newton County School
 29 District ad valorem taxes in the amount of \$20,000.00, if 86
 30 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