

The Senate Finance and Public Utilities Committee offered the following substitute to HB 1267:

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from certain Fulton County ad valorem taxes for  
2 county purposes in an amount equal to the amount by which the current year assessed value  
3 of a homestead exceeds the base year assessed value of such homestead for certain residents  
4 of that county who are 65 years of age or older and whose annual household income does not  
5 exceed \$39,000.00; to provide for definitions; to specify the terms and conditions of the  
6 exemption and the procedures relating thereto; to provide for applicability; to provide for a  
7 referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other  
8 purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 (a) As used in this Act, the term:

12 (1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county  
13 purposes levied by, for, or on behalf of Fulton County, including, but not limited to,  
14 taxes to pay interest on and to retire bonded indebtedness and for general fund and special  
15 service district purposes.

16 (2) "Base year" means the taxable year immediately preceding the taxable year in which  
17 the exemption under this Act is first granted to the most recent owner of such homestead.

18 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
19 the O.C.G.A., with the additional qualification that it shall include only the primary  
20 residence and not more than five contiguous acres of land immediately surrounding such  
21 residence.

22 (4) "Income" means federal adjusted gross income for federal income tax purposes.

23 (5) "Senior citizen" means a person who is 65 years of age or over on or before January  
24 1 of the year in which application for the exemption under this Act is made.

25 (b) Each resident of Fulton County who is a senior citizen is granted an exemption on that  
26 person's homestead from all Fulton County ad valorem taxes for county purposes in an

1 amount equal to the amount by which the current year assessed value of that homestead  
2 exceeds its base year assessed value if that person's income, together with the income of  
3 the spouse of such person who resides within such homestead, does not exceed \$39,000.00  
4 for the immediately preceding taxable year. This exemption shall not apply to taxes  
5 assessed on improvements to the homestead or additional land that is added to the  
6 homestead after January 1 of the base year. If any real property is removed from the  
7 homestead, the base year assessed value shall be calculated reflecting such removal. The  
8 value of that property in excess of such exempted amount shall remain subject to taxation.

9 (c)(1) A person shall not receive the homestead exemption granted by subsection (b) of  
10 this section unless the person or person's agent files an affidavit and application with the  
11 tax commissioner of Fulton County giving:

12 (A) The person's age and the amount of income which the person and the person's  
13 spouse residing within such homestead received during the last taxable year; and

14 (B) Such information relative to receiving such exemption as will enable the tax  
15 commissioner of Fulton County to make a determination as to whether such owner is  
16 entitled to such exemption.

17 (d) The tax commissioner of Fulton County shall provide affidavit and application forms  
18 for the exemption granted by subsection (b) of this section which shall require such  
19 information as may be necessary to determine the initial and continuing eligibility of the  
20 owner for the exemption.

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

30 (f) The exemption granted by this Act shall not apply to or affect state ad valorem taxes,  
31 county or independent school district ad valorem taxes for educational purposes, or  
32 municipal taxes for municipal purposes. The homestead exemption granted by  
33 subsection (b) of this section shall be in addition to and not in lieu of any other homestead  
34 exemption applicable to county ad valorem taxes for county purposes.

35 (g) The exemption granted by subsection (b) of this section shall apply to all taxable years  
36 beginning on or after January 1, 2003.

**SECTION 2.**

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of Fulton County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of Fulton County for approval or rejection. The election superintendent shall conduct that election on the date of the August, 2002, state-wide general primary, and shall issue the call and conduct that election as provided by general law. The election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Fulton County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which provides a homestead exemption from certain Fulton County ad valorem taxes for county purposes in an amount  
( ) NO equal to the amount by which the current year assessed value of a homestead exceeds the base year assessed value of such homestead for certain residents of that county who are 65 years of age or older and whose annual household income does not exceed \$39,000.00?"

All persons desiring to vote for approval of the Act shall vote "Yes," and those persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2003. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by Fulton County. It shall be the election superintendent's duty to certify the result thereof to the Secretary of State.

**SECTION 3.**

Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

**SECTION 4.**

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