

House Bill 1036

By: Representatives Willard of the 49th, Wilkinson of the 52nd, Lindsey of the 54th, and Geisinger of the 48th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from City of Sandy Springs ad valorem taxes for
2 municipal purposes in an amount equal to the amount by which the current year assessed
3 value of a homestead exceeds the base year assessed value of such homestead for senior
4 citizens whose household income does not exceed \$39,000.00; to provide for definitions; to
5 specify the terms and conditions of the exemption and the procedures relating thereto; to
6 provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;
7 and for other purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

10 (a) As used in this section, the term:

11 (1) "Ad valorem taxes for municipal purposes" means all municipal ad valorem taxes for
12 municipal purposes levied by, for, or on behalf of the City of Sandy Springs, except for
13 ad valorem taxes to pay interest on and to retire municipal bonded indebtedness.

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

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

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

21 (5) "Senior citizen" means a person who is 65 years of age or over on or before January
22 1 of the year in which application for the exemption under this section is made.

23 (b) Each resident of the City of Sandy Springs who is a senior citizen is granted an
24 exemption on that person's homestead from City of Sandy Springs ad valorem taxes for
25 municipal purposes in an amount equal to the amount by which the current year assessed
26 value of that homestead exceeds the base year assessed value of that homestead if that

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

8 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
9 section unless the person or person's agent files an affidavit and application with the
10 governing authority of the City of Sandy Springs, or the designee thereof, giving:

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

13 (2) Such information relative to receiving such exemption as will enable the governing
14 authority of the City of Sandy Springs, or the designee thereof, to make a determination
15 as to whether such owner is entitled to such exemption.

16 (d) The governing authority of the City of Sandy Springs, or the designee thereof, shall
17 provide affidavit and application forms for the exemption granted by subsection (b) of this
18 section which shall require such information as may be necessary to determine the initial and
19 continuing eligibility of the owner for the exemption.

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

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

34 (g) The exemption granted by subsection (b) of this section shall apply to all taxable years
35 beginning on or after January 1, 2006.

