

House Bill 1039

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 for the full value of the homestead for residents of that city who are
3 disabled or are 70 years of age or over and who meet certain income limitations; to provide
4 for definitions; to specify the terms and conditions of the exemption and the procedures
5 relating thereto; to provide for applicability; to provide for a referendum, effective dates, and
6 automatic repeal; to repeal conflicting laws; and for other purposes.

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

8 **SECTION 1.**

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

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

13 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
14 the O.C.G.A., as amended.

15 (3) "Income" means adjusted gross income determined pursuant to the Internal Revenue
16 Code of 1986, as amended, for federal income tax purposes, except that for the purposes
17 of this section the term shall include only that portion of income or benefits received as
18 retirement, survivor, or disability benefits under the federal Social Security Act or under
19 any other public or private retirement, disability, or pension system which exceeds the
20 maximum amount which may be received by an individual and an individual's spouse
21 under the federal Social Security Act.

22 (4) "Senior citizen" means a person who is 70 years of age or over on or before January
23 1 of the year in which application for the exemption under subsection (b) of this section
24 is made.

25 (b) Each resident of the City of Sandy Springs who is disabled or is a senior citizen is
26 granted an exemption on that person's homestead from City of Sandy Springs ad valorem

1 taxes for municipal purposes for the full value of that homestead. The exemption granted by
2 this subsection shall only be granted if that person's income, together with the income of the
3 spouse who also occupies and resides at such homestead does not exceed the maximum
4 amount which may be received by an individual and an individual's spouse under the federal
5 Social Security Act for the immediately preceding year.

6 (c)(1) In order to qualify for the exemption provided for in subsection (b) of this section
7 as being disabled, the person claiming such exemption shall be required to obtain a
8 certificate from not more than three physicians licensed to practice medicine under
9 Chapter 34 of Title 43 of the O.C.G.A., as amended, certifying that in the opinion of such
10 physician or physicians such person is mentally or physically incapacitated to the extent
11 that such person is unable to be gainfully employed and that such incapacity is likely to
12 be permanent. Such certificate or certificates shall constitute part of and be submitted
13 with the application provided for in paragraph (2) of this subsection.

14 (2) A person shall not receive the homestead exemption granted by subsection (b) of this
15 section unless the person or person's agent files an application with the governing
16 authority of the City of Sandy Springs, or the designee thereof, giving the person's age,
17 income, and such additional information relative to receiving such exemption as will
18 enable the governing authority of the City of Sandy Springs, or the designee thereof, to
19 make a determination regarding the initial and continuing eligibility of such owner for
20 such exemption. The governing authority of the City of Sandy Springs, or the designee
21 thereof, shall provide application forms for this purpose.

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

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

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

