

House Bill 1035 (AS PASSED HOUSE AND SENATE)

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

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 the amount of \$10,000.00 of the assessed value of the homestead for  
3 residents of that city who are disabled or are 65 years of age or over and who meet certain  
4 income limitations; to provide for definitions; to specify the terms and conditions of the  
5 exemption and the procedures relating thereto; to provide for applicability; to provide for a  
6 referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other  
7 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 ad valorem taxes for municipal  
12 purposes levied by, for, or on behalf of the City of Sandy Springs except for any ad  
13 valorem taxes to pay interest on and to retire municipal bonded indebtedness.

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

16 (3) "Income" means adjusted gross income as such term is defined in the Internal  
17 Revenue Code of 1986, as such code is defined in Code Section 48-1-2 of the O.C.G.A.,  
18 except that for purposes of this section the term shall include only that portion of income  
19 or benefits received as retirement, survivor, or disability benefits under the federal Social  
20 Security Act or under any other public or private retirement, disability, or pension system  
21 which exceeds the maximum amount which may be received by an individual and an  
22 individual's spouse under the federal Social Security Act.

23 (4) "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 subsection (b) of this section  
25 is made.

1 (b) Each resident of the City of Sandy Springs who is disabled or is a senior citizen is  
2 granted an exemption on that person's homestead from City of Sandy Springs ad valorem  
3 taxes for municipal purposes in the amount of \$10,000.00 of the assessed value of that  
4 homestead. The exemption granted by this subsection shall only be granted if that person's  
5 income, together with the income of the spouse who also occupies and resides at such  
6 homestead does not exceed the maximum amount which may be received by an individual  
7 and an individual's spouse under the federal Social Security Act for the immediately  
8 preceding year. The value of that property in excess of such exempted amount shall remain  
9 subject to taxation.

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

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

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

35 (e) The exemption granted by subsection (b) of this section shall not apply to or affect state  
36 ad valorem taxes, county ad valorem taxes for county purposes, or county or independent  
37 school district ad valorem taxes for educational purposes.

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

3 **SECTION 2.**

4 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal  
5 election superintendent of the City of Sandy Springs shall call and conduct an election as  
6 provided in this section for the purpose of submitting this Act to the electors of the City of  
7 Sandy Springs for approval or rejection. The municipal election superintendent shall conduct  
8 that election on the date of the July, 2006, state-wide general primary and shall issue the call  
9 and conduct that election as provided by general law. The municipal election superintendent  
10 shall cause the date and purpose of the election to be published once a week for two weeks  
11 immediately preceding the date thereof in the official organ of Fulton County. The ballot  
12 shall have written or printed thereon the words:

13 " YES Shall the Act be approved which provides a homestead exemption from City  
14 of Sandy Springs ad valorem taxes for municipal purposes in the amount of  
15  NO \$10,000.00 of the assessed value of the homestead for residents of that city  
16 who are disabled or are 65 years of age or over and who meet certain  
17 income limitations?"

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

27 **SECTION 3.**

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

30 **SECTION 4.**

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