

Senate Bill 513

By: Senators Fort of the 39th, Tate of the 38th, Reed of the 35th and Orrock of the 36th

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Fulton County ad valorem taxes for county  
2 purposes in the amount of 50 percent of the assessed value of the homestead for residents of  
3 that county who are 65 years of age or older and whose household income does not exceed  
4 200 percent of the federal poverty level; to provide for definitions; to specify the terms and  
5 conditions of the exemption and the procedures relating thereto; to provide for applicability;  
6 to 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 Act, the term:

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

14 (2) "Federal poverty level" is the poverty guideline as published each February by the  
15 Department of Health and Human Services.

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 not more  
18 than five contiguous acres of homestead property.

19 (4) "Senior citizen" means a person who is 65 years of age or older on or before January  
20 1 of the year in which application for the exemption under this Act is made.

21 (b) Each resident of Fulton County who is a senior citizen is granted an exemption on that  
22 person's homestead from Fulton County ad valorem taxes for county purposes in the amount  
23 of 50 percent of the assessed value of that homestead. The exemption under this subsection  
24 shall only be granted if that person's income, together with the income of the spouse and any  
25 other family member who also occupies and resides at such homestead, does not exceed 200

1 percent of the federal poverty level for the immediately preceding year. The value of that  
2 property in excess of such exempted amount shall remain subject to taxation.

3 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
4 section unless such person or person's agent files an application with the tax assessor of  
5 Fulton County giving such person's age, household income, and such additional information  
6 relative to receiving such exemption as will enable the tax assessor of Fulton County to make  
7 a determination regarding the initial and continuing eligibility of such person for such  
8 exemption. The tax assessor of Fulton County shall provide application forms for this  
9 purpose.

10 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
11 the O.C.G.A., as amended. The exemption shall be for a two-year period, as long as the  
12 person granted the homestead exemption under subsection (b) of this section occupies the  
13 residence as a homestead. Renewal applications shall be made in the same manner as the  
14 initial application. It shall be the duty of any person granted the homestead exemption under  
15 subsection (b) of this section to notify the tax assessor of Fulton County in the event that  
16 person for any reason becomes ineligible for such exemption.

17 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
18 state ad valorem taxes, county or independent school district ad valorem taxes for educational  
19 purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption  
20 granted by subsection (b) of this section shall be in addition to and not in lieu of any other  
21 homestead exemption applicable to Fulton County ad valorem taxes for county purposes.

22 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
23 beginning on or after January 1, 2009.

## 24 **SECTION 2.**

25 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
26 superintendent of Fulton County shall call and conduct an election as provided in this section  
27 for the purpose of submitting this Act to the electors of Fulton County for approval or  
28 rejection. The election superintendent shall conduct that election on the date of the  
29 November, 2008, state-wide general election and shall issue the call and conduct that election  
30 as provided by general law. The election superintendent shall cause the date and purpose of  
31 the election to be published once a week for two weeks immediately preceding the date  
32 thereof in the official organ of Fulton County. The ballot shall have written or printed  
33 thereon the words:

1     "( ) YES   Shall the Act be approved which provides a homestead exemption from  
 2                       Fulton County ad valorem taxes for county purposes in the amount of 50  
 3     ( ) NO    percent of the assessed value of the homestead for residents of that county  
 4                       who are 65 years of age or older and whose household income does not  
 5                       exceed 200 percent of the federal poverty level?"  
 6 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 7 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 8 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
 9 effect on January 1, 2009. If the Act is not so approved or if the election is not conducted  
 10 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
 11 be automatically repealed on the first day of January immediately following that election  
 12 date. The expense of such election shall be borne by Fulton County. It shall be the election  
 13 superintendent's duty to certify the result thereof to the Secretary of State.

14   **SECTION 3.**  
 15 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon  
 16 its approval by the Governor or upon its becoming law without such approval.

17   **SECTION 4.**  
 18 All laws and parts of laws in conflict with this Act are repealed.