

House Bill 522

By: Representatives Raffensperger of the 50th, Jones of the 47th, Willard of the 51st, Geisinger of the 48th, Beskin of the 54th, and others

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 \$30,000.00 of the assessed value of the homestead after a two-year
3 phase in for certain residents of that county who are 70 years of age or older; to provide for
4 definitions; to specify the terms and conditions of the exemption and the procedures relating
5 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 Act, the term:

10 (1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county
11 purposes levied by, for, or on behalf of Fulton County, except for any ad valorem taxes
12 to pay interest on and to retire county 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) "Senior citizen" means a person who is 70 years of age or older and has lived in his
16 or her home for more than ten years on or before January 1 of the year in which
17 application for the exemption under subsection (b) of this section is made.

18 (b) Each resident of Fulton County who is a senior citizen is granted an exemption on such
19 person's homestead from Fulton County ad valorem taxes for county purposes as follows:

20 (1) For the taxable year beginning on or after January 1, 2017, and prior to January 1,
21 2018, in the amount of \$15,000.00 of the assessed value of such homestead;

22 (2) For taxable years beginning on or after January 1, 2018, in the amount of \$30,000.00
23 of the assessed value of such homestead; and

24 (3) The value of such property in excess of such exempted amount shall remain subject
25 to taxation.

26 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
27 section unless such person or person's agent files an application with the tax commissioner
28 of Fulton County, giving the person's age and such additional information relative to
29 receiving such exemption as will enable the tax commissioner of Fulton County to make a
30 determination regarding the initial and continuing eligibility of such person for such
31 exemption. The tax commissioner of Fulton County shall provide application forms for this
32 purpose.

33 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
34 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
35 as long as the person granted the homestead exemption under subsection (b) of this section
36 occupies the residence as a homestead. After a person has filed the proper application as
37 provided in subsection (c) of this section, it shall not be necessary to make application
38 thereafter for any year, and the exemption shall continue to be allowed to such person. It
39 shall be the duty of any person granted the homestead exemption under subsection (b) of this
40 section to notify the tax commissioner of Fulton County in the event such person for any
41 reason becomes ineligible for such exemption.

42 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
43 state ad valorem taxes, county or independent school district ad valorem taxes for educational
44 purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption
45 granted by this Act shall be in addition to and not in lieu of any other homestead exemption
46 applicable to Fulton County ad valorem taxes for county purposes.

47 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
48 beginning on or after January 1, 2017.

49 **SECTION 2.**

50 The election superintendent of Fulton County shall call and conduct an election as provided
51 in this section for the purpose of submitting this Act to the electors of Fulton County for
52 approval or rejection. The election superintendent shall conduct such election in conjunction
53 with the presidential preference primary in 2016 and shall issue the call and conduct that
54 election as provided by general law. The election superintendent shall cause the date and
55 purpose of the election to be published once a week for two weeks immediately preceding
56 the date thereof in the official organ of Fulton County. The ballot shall have written or
57 printed thereon the words:

