

The House Committee on Intragovernmental Coordination - Local Legislation offers the following substitute to HB 1064:

A BILL TO BE ENTITLED
AN ACT

1 To provide for a new homestead exemption from Fulton County ad valorem taxes for county
2 purposes in the amount of \$50,000.00 of the assessed value of the homestead for residents
3 of that county who are older than 65 years of age; to provide for definitions; to specify the
4 terms and conditions of the exemption and the procedures relating thereto; to provide for
5 applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal
6 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, including, but not limited to, any
12 ad valorem taxes to pay interest on and to retire county bonded indebtedness.

13 (2) "Homestead" shall have the same meaning as in Code Section 48-5-40 of the
14 O.C.G.A., as amended.

15 (3) "Senior citizen" means a person who is older than 65 years of age on or before
16 January 1 of the year in which application for the exemption under subsection (b) of this
17 section is made.

18 (b) Each resident of Fulton County who is a senior citizen is granted an exemption on that
19 person's homestead from Fulton County ad valorem taxes for county purposes in the amount
20 of \$50,000.00 of the assessed value of that homestead. The value of that property in excess
21 of such exempted amount shall remain subject to taxation.

22 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
23 section unless the person or person's agent files an application with the tax commissioner of
24 Fulton County, or the designee thereof, giving the person's age and such additional
25 information relative to receiving such exemption as will enable the tax commissioner of
26 Fulton County, or the designee thereof, to make a determination regarding the initial and

27 continuing eligibility of such person for such exemption. The tax commissioner of Fulton
28 County, or the designee thereof, shall provide application forms for this purpose.

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

38 (e) The exemption granted by subsection (b) of this section shall not apply to or affect state
39 ad valorem taxes, municipal ad valorem taxes for municipal purposes, or county or
40 independent school district ad valorem taxes for educational purposes. The homestead
41 exemption granted by subsection (b) of this section shall be in lieu of and not in addition to
42 any other homestead exemption applicable to ad valorem taxes for county purposes, except
43 that the homestead exemption provided for in an Act approved May 17, 2004 (Ga. L. 2004,
44 p. 3825) shall be in addition to the homestead exemption granted by subsection (b) of this
45 section.

46 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
47 beginning on or after January 1, 2019.

48 **SECTION 2.**

49 The election superintendent of Fulton County shall call and conduct an election as provided
50 in this section for the purpose of submitting this Act to the electors of Fulton County for
51 approval or rejection. The election superintendent shall conduct that election on November
52 6, 2018, and shall issue the call and conduct that election as provided by general law. The
53 election superintendent shall cause the date and purpose of the election to be published once
54 a week for two weeks immediately preceding the date thereof in the official organ of Fulton
55 County. The ballot shall have written or printed thereon the words:

56 "() YES Shall the Act be approved which provides a homestead exemption from
57 () NO Fulton County ad valorem taxes for county purposes in the amount of
58 \$50,000.00 of the assessed value of the homestead for residents of that
59 county who are older than 65 years of age?"

60 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
61 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
62 such question are for approval of the Act, Section 1 of this Act shall become of full force and

63 effect on January 1, 2019. If the Act is not so approved or if the election is not conducted
64 as provided in this section, Section 1 of this Act shall not become effective and this Act shall
65 be automatically repealed on the first day of January immediately following that election
66 date. The expense of such election shall be borne by Fulton County. It shall be the election
67 superintendent's duty to certify the result thereof to the Secretary of State.

68 **SECTION 3.**

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

71 **SECTION 4.**

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