

House Bill 430

By: Representatives Martin of the 49th, Jones of the 47th, and Robichaux of the 48th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act to increase the homestead exemption from certain City of Alpharetta ad
2 valorem taxes for certain residents thereof who are 65 years of age or over and for other
3 residents thereof who are 70 years of age or over, approved April 5, 1994 (Ga. L.1994, p.
4 4669), as amended, so as to eliminate the income restriction for the \$10,000.00 homestead
5 exemption for residents age 65 or older; to provide for compliance with constitutional
6 requirements; to provide for a referendum, effective dates, and automatic repeal under certain
7 circumstances; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 An Act to increase the homestead exemption from certain City of Alpharetta ad valorem
11 taxes for certain residents thereof who are 65 years of age or over and for other residents
12 thereof who are 70 years of age or over, approved April 5, 1994 (Ga. L.1994, p. 4669), as
13 amended, is amended by revising Section 3 as follows:

14 **"Section 3.** Age 65 or Older - Additional Homestead Exemption. Each resident of the
15 City of Alpharetta who is 65 years of age or older is granted an exemption on that
16 person's homestead from all City of Alpharetta ad valorem taxes for \$10,000.00 of the
17 assessed value of the homestead owned and occupied by such resident. The homestead
18 exemption granted by this Section shall be cumulative of any other homestead exemption
19 applicable to City of Alpharetta ad valorem taxes."

20 **SECTION 2.**

21 In accordance with the requirements of Article VII, Section II, Paragraph II(a)(1) of the
22 Constitution of the State of Georgia, this Act shall not become law unless it receives the
23 requisite two-thirds' majority vote in both the Senate and the House of Representatives.

24 **SECTION 3.**

25 The election superintendent of the City of Alpharetta shall call and conduct an election as
 26 provided in this section for the purpose of submitting this Act to the electors of the City of
 27 Alpharetta for approval or rejection. The election superintendent shall conduct that election
 28 on the Tuesday after the first Monday in November, 2019, and shall issue the call and
 29 conduct that election as provided by general law. The superintendent shall cause the date and
 30 purpose of the election to be published once a week for two weeks immediately preceding
 31 the date thereof in the official organ of Fulton County. The ballot shall have written or
 32 printed thereon the words:

33 "() YES Shall the Act be approved which eliminates the income restriction for the
 34 \$10,000.00 homestead exemption from all City of Alpharetta ad valorem
 35 () NO taxes for residents age 65 and older?"

36 All persons desiring to vote for approval of the Act shall vote "Yes" and all persons desiring
 37 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 38 such question are for approval of the Act, then Section 1 of this Act shall become of full
 39 force and effect on January 1, 2020. If Section 1 of this Act is not so approved or if the
 40 election is not conducted as provided in this section, Section 1 of this Act shall not become
 41 effective and this Act shall be automatically repealed on the first day of January immediately
 42 following that election date. The expense of such election shall be borne by the City of
 43 Alpharetta. It shall be the superintendent's duty to certify the result thereof to the Secretary
 44 of State.

45 **SECTION 4.**

46 Except as otherwise specified in Section 3 of this Act, this Act shall become effective upon
 47 its approval by the Governor or upon its becoming law without such approval.

48 **SECTION 5.**

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