

House Bill 728

By: Representatives Martin of the 49th, Jones of the 47th, and Silcox of the 52nd

A BILL TO BE ENTITLED
AN ACT

1 To provide for a new homestead exemption from Fulton County school district ad valorem
2 taxes for educational purposes in the amount of \$5,000.00 of the assessed value of the
3 homestead for residents of that county who are 65 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 compliance with constitutional
6 requirements; to provide for related matters; to provide for a referendum, effective dates, and
7 automatic repeal; to repeal conflicting laws; 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) "Homestead" shall have the same meaning as in Code Section 48-5-40 of the
12 O.C.G.A., as amended.

13 (2) "School district ad valorem taxes for educational purposes" means all school district
14 ad valorem taxes for educational purposes levied by, for, or on behalf of Fulton County,
15 including, but not limited to, any ad valorem taxes to pay interest on and to retire county
16 bonded indebtedness.

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

20 (b) Each resident of Fulton County who is a senior citizen is granted an exemption on that
21 person's homestead from Fulton County school district ad valorem taxes for educational
22 purposes in the amount of \$5,000.00 of the assessed value of that homestead.

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

27 Fulton County, or the designee thereof, to make a determination regarding the initial and
28 continuing eligibility of such person for such exemption. The tax commissioner of Fulton
29 County, or the designee thereof, shall provide application forms for this purpose.

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

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

45 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
46 beginning on or after January 1, 2021.

47 **SECTION 2.**

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

51 **SECTION 3.**

52 The election superintendent of Fulton County shall call and conduct an election as provided
53 in this section for the purpose of submitting this Act to the electors of Fulton County for
54 approval or rejection. The election superintendent shall conduct that election on the Tuesday
55 after the first Monday in November, 2020, and shall issue the call and conduct that election
56 as provided by general law. The election superintendent shall cause the date and purpose of
57 the election to be published once a week for two weeks immediately preceding the date
58 thereof in the official organ of Fulton County. The ballot shall have written or printed
59 thereon the words:

60 "() YES Shall the Act be approved which provides a homestead exemption from
61 () NO Fulton County school district ad valorem taxes for educational purposes in
62 the amount of \$5,000.00 of the assessed value of the homestead for
63 residents of that county who are 65 years of age or older?"

64 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
65 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
66 such question are for approval of the Act, Section 1 of this Act shall become of full force and
67 effect on January 1, 2021. If the Act is not so approved or if the election is not conducted
68 as provided in this section, Section 1 of this Act shall not become effective and this Act shall
69 be automatically repealed on the first day of January immediately following that election
70 date. The expense of such election shall be borne by Fulton County. It shall be the election
71 superintendent's duty to certify the result thereof to the Secretary of State.

72 **SECTION 4.**

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

75 **SECTION 5.**

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