

House Bill 1556

By: Representatives Martin of the 49<sup>th</sup>, Jones of the 47<sup>th</sup>, Jones of the 25<sup>th</sup>, Cantrell of the 22<sup>nd</sup>, Robichaux of the 48<sup>th</sup>, and others

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 \$10,000.00 of the assessed value of the  
3 homestead for residents of that county who are older than 65 years of age; to provide for  
4 definitions; to specify the terms and conditions of the exemption and the procedures relating  
5 thereto; to provide for related matters; to provide for applicability; to provide for compliance  
6 with constitutional requirements; to provide for a referendum, effective dates, and automatic  
7 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) "Ad valorem taxes for educational purposes" means all ad valorem taxes for  
12 educational purposes levied by, for, or on behalf of the Fulton County school district,  
13 including, but not limited to, any ad valorem taxes to pay interest on and to retire  
14 educational bonded indebtedness.

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

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17 (3) "Senior citizen" means a person who is older than 65 years of age on or before  
18 January 1 of the year in which the application for the exemption under subsection (b) of  
19 this section is made and has been granted a homestead exemption on property located in  
20 Fulton County for at least five years prior to making such application.

21 (b) Each resident of the Fulton County school district who is a senior citizen is granted an  
22 exemption on that person's homestead from Fulton County school district ad valorem taxes  
23 for educational purposes in the amount of \$10,000.00 of the assessed value of that  
24 homestead. The value of that property in excess of such exempted amount shall remain  
25 subject to taxation.

26 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
27 section unless the person or person's agent files an application with the tax commissioner of  
28 Fulton County, or the designee thereof, giving the person's age and such additional  
29 information relative to receiving such exemption as will enable the tax commissioner of  
30 Fulton County, or the designee thereof, to make a determination regarding the initial and  
31 continuing eligibility of such person for such exemption. The tax commissioner of Fulton  
32 County, or the designee thereof, shall provide application forms for this 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 owner occupies the residence as a homestead. After a person has filed the  
36 proper application, as provided in subsection (c) of this section, it shall not be necessary to  
37 make application thereafter for any year and the exemption shall continue to be allowed to  
38 such person. It shall be the duty of any person granted the homestead exemption under  
39 subsection (b) of this section to notify the tax commissioner of Fulton County, or the  
40 designee thereof, in the event that person for any reason becomes ineligible for that  
41 exemption.

42 (e) The exemption granted by subsection (b) of this section shall not apply to or affect state  
43 ad valorem taxes, municipal ad valorem taxes for municipal purposes, county ad valorem

44 taxes for county purposes, or independent school district ad valorem taxes for educational  
 45 purposes. The homestead exemption granted by subsection (b) of this section shall be in  
 46 addition to and not in lieu of any other homestead exemption applicable to ad valorem taxes  
 47 for educational purposes.

48 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
 49 beginning on or after January 1, 2023.

50 **SECTION 2.**

51 In accordance with the requirements of Article VII, Section II of the Constitution of the State  
 52 of Georgia, this Act shall not become law unless it receives the requisite two-thirds' majority  
 53 vote in both the Senate and the House of Representatives.

54 **SECTION 3.**

55 The election superintendent of Fulton County shall call and conduct an election as provided  
 56 in this section for the purpose of submitting this Act to the electors of the Fulton County  
 57 school district for approval or rejection. The election superintendent shall conduct that  
 58 election on the Tuesday immediately following the first Monday in November, 2022, and  
 59 shall issue the call and conduct that election as provided by general law. The election  
 60 superintendent shall cause the date and purpose of the election to be published once a week  
 61 for two weeks immediately preceding the date thereof in the official organ of Fulton County.  
 62 The ballot shall have written or printed thereon the words:

63 "( ) YES Shall the Act be approved which provides a homestead exemption from  
 64 ( ) NO Fulton County school district ad valorem taxes for educational purposes in  
 65 the amount of \$10,000.00 of the assessed value of the homestead for  
 66 residents of that county school district who are older than 65 years of age  
 and who have been granted a homestead exemption on property located in  
 Fulton County for at least five years prior to making such application?"

67 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
68 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
69 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
70 effect on January 1, 2023. If the Act is not so approved or if the election is not conducted  
71 as provided in this section, Section 1 of this Act shall not become effective and this Act shall  
72 be automatically repealed on the first day of January immediately following that election  
73 date. The expense of such election shall be borne by the Fulton County school district. It  
74 shall be the election superintendent's duty to certify the result thereof to the Secretary of  
75 State.

76 **SECTION 4.**

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

79 **SECTION 5.**

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