

Senate Bill 303

By: Senators Halpern of the 39th, McLaurin of the 14th, Still of the 48th, Orrock of the 36th, James of the 35th and others

AS PASSED SENATE

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act providing a homestead exemption from Fulton County ad valorem taxes
2 for county purposes in the amount of 50 percent of the assessed value of the homestead for
3 residents of that county who are 65 years of age or older and whose household income does
4 not exceed 200 percent of the federal poverty level, approved May 13, 2008 (Ga. L. 2008,
5 p. 3945), so as to remove the requirement for seniors to have to reapply for such exemption
6 every two years; to provide for related matters; to provide for an effective date; to repeal
7 conflicting laws; and for other purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

10 An Act providing a homestead exemption from Fulton County ad valorem taxes for county
11 purposes in the amount of 50 percent of the assessed value of the homestead for residents of
12 that county who are 65 years of age or older and whose household income does not exceed
13 200 percent of the federal poverty level, approved May 13, 2008 (Ga. L. 2008, p. 3945), is
14 amended by revising subsection (d) of Section 1 as follows:

15 "(d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1
16 of the O.C.G.A., as amended. The exemption shall be for as long as the person granted the
17 homestead exemption under subsection (b) of this section occupies the residence as a

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18 homestead. It shall be the duty of any person granted the homestead exemption under
19 subsection (b) of this section to notify the tax assessor of Fulton County in the event that
20 person for any reason becomes ineligible for such exemption.”

21 **SECTION 2.**

22 This Act shall become effective upon its approval by the Governor or upon its becoming law
23 without such approval.

24 **SECTION 3.**

25 All laws and parts of laws in conflict with this Act are repealed.