

Senate Bill 575

By: Senator Hickman of the 4th

**AS PASSED SENATE**

**A BILL TO BE ENTITLED**

**AN ACT**

1 To provide a homestead exemption from City of Metter ad valorem taxes for municipal  
 2 purposes in the amount of \$4,000.00 of the assessed value of the homestead for residents of  
 3 that city who are 65 years of age or older and whose income does not exceed \$10,000.00; to  
 4 provide for definitions; to specify the terms and conditions of the exemption and the  
 5 procedures relating thereto; to provide for applicability; to provide for compliance with  
 6 constitutional requirements; to provide for a referendum, effective dates, automatic repeal,  
 7 mandatory execution of election, and judicial remedies regarding failure to comply; to  
 8 provide for related matters; to repeal conflicting laws; and for other purposes.

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

10 **SECTION 1.**

11 (a) As used in this Act, the term:

12 (1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal  
 13 purposes levied by, for, or on behalf of the City of Metter, including, but not limited to,  
 14 any ad valorem taxes to pay interest on and to retire municipal bonded indebtedness.

15 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
 16 the O.C.G.A., as amended.

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17 (3) "Income" means federal adjusted gross income determined pursuant to the Internal  
18 Revenue Code of 1986, as amended, for federal income tax purposes.

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

22 (b) Each resident of the City of Metter who is a senior citizen is granted an exemption on  
23 such person's homestead from City of Metter ad valorem taxes for municipal purposes in the  
24 amount of \$4,000.00 of the assessed value of such homestead. The exemption under this  
25 subsection shall only be granted if such person's income, together with the income of the  
26 spouse who also occupies and resides at such homestead, does not exceed \$10,000.00 for the  
27 immediately preceding year. The value of that property in excess of such exempted amount  
28 shall remain subject to taxation.

29 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
30 section unless such person or person's agent files an application with the governing authority  
31 of the City of Metter, or the designee thereof, giving such person's age, income, and such  
32 additional information relative to receiving such exemption as will enable the governing  
33 authority of the City of Metter, or the designee thereof, to make a determination regarding  
34 the initial and continuing eligibility of such person for such exemption. The governing  
35 authority of the City of Metter, or the designee thereof, shall provide application forms for  
36 this purpose.

37 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
38 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
39 so long as the person granted the homestead exemption under subsection (b) of this section  
40 occupies the residence as a homestead. After such person has filed the proper application as  
41 provided in subsection (c) of this section, it shall not be necessary to make application  
42 thereafter for any year, and such exemption shall continue to be allowed to such person. It  
43 shall be the duty of any such person granted the homestead exemption under subsection (b)

44 of this section to notify the governing authority of the City of Metter, or the designee thereof,  
45 in the event that such person for any reason becomes ineligible for such exemption.

46 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
47 state ad valorem taxes, county ad valorem taxes for county purposes, or county or  
48 independent school district ad valorem taxes for educational purposes. The homestead  
49 exemption granted by subsection (b) of this section shall be in addition to and not in lieu of  
50 any other homestead exemption applicable to City of Metter ad valorem taxes for municipal  
51 purposes.

52 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
53 beginning on or after January 1, 2027.

54 **SECTION 2.**

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

58 **SECTION 3.**

59 The municipal election superintendent of the City of Metter shall call and conduct an election  
60 as provided in this section for the purpose of submitting this Act to the electors of the City  
61 of Metter for approval or rejection. The municipal election superintendent shall conduct that  
62 election on the Tuesday after the first Monday in November, 2027, and shall issue the call  
63 and conduct that election as provided by general law. The municipal election superintendent  
64 shall cause the date and purpose of the election to be published once a week for two weeks  
65 immediately preceding the date thereof in the official organ of Candler County. The ballot  
66 shall have written or printed thereon the words:



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**SECTION 5.**

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