

House Bill 975 (AS PASSED HOUSE AND SENATE)

By: Representatives McCall of the 33rd and Powell of the 32nd

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Madison County ad valorem taxes for county
2 purposes in the amount of \$8,000.00 of the assessed value of the homestead for residents of
3 that county who are 70 years of age or older in addition to existing senior exemptions; 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, 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 county purposes" means all ad valorem taxes for county
12 purposes levied by, for, or on behalf of Madison County.

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

15 (3) "Senior citizen" means a person who is 70 years of age or older on or before
16 January 1 of the year in which application for the exemption under subsection (c) of this
17 section is made.

18 (b) Each resident of Madison County who is a senior citizen is granted an exemption on that
19 person's homestead from Madison County ad valorem taxes for county purposes in the
20 amount of \$8,000.00 of the assessed value of that homestead. The value of that property in
21 excess of such exempted amount shall remain subject to taxation.

22 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
23 section unless such person or person's agent files an application with the tax assessor of
24 Madison County, giving the person's age and such additional information relative to
25 receiving such exemption as will enable the tax assessor of Madison County to make a
26 determination regarding the initial and continuing eligibility of such person for such

27 exemption. The tax assessor of Madison County shall provide application forms for this
28 purpose.

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

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

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

46 **SECTION 2.**

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

50 **SECTION 3.**

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

