

House Bill 1417 (AS PASSED HOUSE AND SENATE)

By: Representatives Boddie of the 62nd, Bazemore of the 63rd, Jackson of the 64th, and Schofield of the 60th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from City of College Park ad valorem taxes for municipal
2 purposes in the amount of the full assessed value of the homestead for residents of that city
3 who are 65 years of age or older; to provide for definitions; to specify the terms and
4 conditions of the exemption and the procedures relating thereto; to provide for applicability;
5 to provide for compliance with constitutional requirements; to provide for a referendum,
6 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

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

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

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

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

19 (b) Each resident of the City of College Park who is a senior citizen is granted an exemption
20 on that person's homestead from City of College Park ad valorem taxes for municipal
21 purposes in the amount of the full assessed value of that homestead.

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 governing authority
24 of the City of College Park, or the designee thereof, giving the person's age and such
25 additional information relative to receiving such exemption as will enable the governing
26 authority of the City of College Park, or the designee thereof, to make a determination
27 regarding the initial and continuing eligibility of such person for such exemption. The
28 governing authority of the City of College Park, or the designee thereof, shall provide
29 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 person granted the homestead exemption under subsection (b) of this section
33 occupies the residence as a homestead. After a person has filed the proper application as
34 provided in subsection (c) of this section, it shall not be necessary to make application
35 thereafter for any year, and the exemption shall continue to be allowed to such person. It
36 shall be the duty of any person granted the homestead exemption under subsection (b) of this
37 section to notify the governing authority of the City of College Park, or the designee thereof,
38 in the event that such person for any reason becomes ineligible for such exemption.

39 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
40 state ad valorem taxes, county ad valorem taxes for county 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 lieu of and not in addition to

43 any other homestead exemption applicable to City of College Park ad valorem taxes for
44 municipal 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, 2023.

47 **SECTION 2.**

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

51 **SECTION 3.**

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

60 "() YES Shall the Act be approved which provides a homestead exemption from City
61 () NO of College Park ad valorem taxes for municipal purposes in the amount of
62 the full assessed value of the homestead for residents of that city who are 65
63 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, 2023. 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 the City of College Park. It shall be the
71 municipal election 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.