A BILL TO BE ENTITLED

AN ACT

To amend an Act incorporating the City of Milton in Fulton County, Georgia, approved March 29, 2006 (Ga. L. 2006, p. 3554), as amended, so as to modify the maximum income for a senior homestead exemption; to provide for definitions; to provide for compliance with constitutional requirements; to provide for a referendum, effective dates, and automatic repeal; to provide for applicability; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

An Act incorporating the City of Milton in Fulton County, Georgia, approved March 29, 2006 (Ga. L. 2006, p. 3554), as amended, is amended by revising Section 6.35 as follows:

H. B. 1492
"SECTION 6.35.

Homestead exemption for citizens age 70 or over
and disabled persons meeting certain income requirements.

(a) As used in this section, the term:

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

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

(3) 'Income' means adjusted gross income determined pursuant to the Internal Revenue
Code of 1986, as amended, for federal income tax purposes, except that for the purposes
of this section the term shall include only that portion of income or benefits received as
retirement, survivor, or disability benefits under the federal Social Security Act or under
any other public or private retirement, disability, or pension system which exceeds the
maximum amount which may be received by an individual and an individual's spouse
under the federal Social Security Act.

(4) 'Senior citizen' means a person who is 70 years of age or over on or before January 1
of the year in which application for the exemption under subsection (b) of this section is
made.

(b)(1) Each resident of the City of Milton who is a senior citizen is granted an exemption
on that person's homestead from City of Milton ad valorem taxes for municipal purposes
for the full value of that homestead. The exemption granted by this subsection shall only
be granted if that person's income, together with the income of the spouse who also
occupies and resides at such homestead does not exceed the greater of $100,000.00 or the
maximum amount which may be received by an individual and an individual's spouse
under the federal Social Security Act for the immediately preceding year.
(2) Each resident of the City of Milton who is disabled is granted an exemption on that person's homestead from City of Milton ad valorem taxes for municipal purposes for the full value of that homestead. The exemption granted by this subsection shall only be granted if that person's income, together with the income of the spouse who also occupies and resides at such homestead does not exceed the maximum amount which may be received by an individual and an individual's spouse under the federal Social Security Act for the immediately preceding year.

(c)(1) In order to qualify for the exemption provided for in paragraph (2) of subsection (b) of this section as being disabled, the person claiming such exemption shall be required to obtain a certificate from not more than three physicians licensed to practice medicine under Chapter 34 of Title 43 of the O.C.G.A., as amended, certifying that in the opinion of such physician or physicians such person is mentally or physically incapacitated to the extent that such person is unable to be gainfully employed and that such incapacity is likely to be permanent. Such certificate or certificates shall constitute part of and be submitted with the application provided for in paragraph (2) of this subsection.

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

(d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year so long as the owner occupies the residence as a homestead. After a person has filed the
proper application, as provided in subsection (c) of this section, it shall not be necessary to
make application thereafter for any year and the exemption shall continue to be allowed to
such person. It shall be the duty of any person granted the homestead exemption under
subsection (b) of this section to notify the governing authority of the City of Milton, or the
designee thereof, in the event that person for any reason becomes ineligible for that
exemption.

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

SECTION 2.
In accordance with the requirements of Article VII, Section II of the Constitution of the State
of Georgia, this Act shall not become law unless it receives the requisite two-thirds' majority
vote in both the Senate and the House of Representatives.

SECTION 3.
The municipal election superintendent of the City of Milton shall call and conduct an election
as provided in this section for the purpose of submitting this Act to the electors of the City
of Milton for approval or rejection. The election superintendent shall conduct that election
on the Tuesday immediately following the first Monday in November, 2022, and shall issue
the call and conduct that election as provided by general law. The election superintendent
shall cause the date and purpose of the election to be published once a week for two weeks
immediately preceding the date thereof in the official organ of the City of Milton. The ballot
shall have written or printed thereon the words:
( ) YES Shall the Act be approved which modifies the maximum income for a homestead exemption for individuals age 70 or older to be the greater of $100,000.00 or the maximum amount which may be received by an individual and an individual's spouse under the federal Social Security Act for the immediately preceding year?

All persons desiring to vote for approval of the Act shall vote "Yes," and those persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2023, and shall be applicable to all taxable years beginning on or after January 1, 2023. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective and this Act shall be automatically repealed on the first day of January immediately following such election date. The expense of such election shall be borne by the City of Milton. It shall be the election superintendent's duty to certify the result thereof to the Secretary of State.

SECTION 4.

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

SECTION 5.

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