

House Bill 1493 (AS PASSED HOUSE AND SENATE)

By: Representatives Jones of the 47<sup>th</sup> and Cantrell of the 22<sup>nd</sup>

A BILL TO BE ENTITLED  
AN ACT

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

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 An Act incorporating the City of Milton in Fulton County, Georgia, approved  
10 March 29, 2006 (Ga. L. 2006, p. 3554), as amended, is amended by revising subsections (a)  
11 and (b) of Section 6.33 as follows:

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

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

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

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

21 (b) Each resident of the City of Milton who is a senior citizen is granted an exemption on  
 22 that person's homestead from City of Milton ad valorem taxes for municipal purposes in the  
 23 amount of \$25,000.00 of the assessed value of that homestead. The value of that property  
 24 in excess of such exempted amount shall remain subject to taxation."

25 **SECTION 2.**

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

29 **SECTION 3.**

30 The municipal election superintendent of the City of Milton shall call and conduct an election  
 31 as provided in this section for the purpose of submitting this Act to the electors of the City  
 32 of Milton for approval or rejection. The election superintendent shall conduct that election  
 33 on the Tuesday immediately following the first Monday in November, 2022, and shall issue  
 34 the call and conduct that election as provided by general law. The superintendent shall cause  
 35 the date and purpose of the election to be published once a week for two weeks immediately  
 36 preceding the date thereof in the official organ of the City of Milton. The ballot shall have  
 37 written or printed thereon the words:

38 "( ) YES Shall the Act be approved which increases the general homestead exemption  
 39 ( ) NO for individuals age 65 or older from City of Milton ad valorem taxes for  
 40 municipal purposes from \$15,000.00 to \$25,000.00?"

41 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons  
42 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
43 cast on such question are for approval of the Act, Section 1 of this Act shall become of full  
44 force and effect on January 1, 2023, and shall be applicable to all taxable years beginning on  
45 or after January 1, 2023, provided that an Act repealing that homestead exemption for  
46 citizens of the City of Milton age 65 years or older meeting certain income requirements as  
47 found in Section 6.34 of the city charter (Ga. L. 2006, p. 3554, as amended) is enacted in  
48 the 2022 regular session of the General Assembly and approved by a referendum held the  
49 first Monday in November, 2022, pursuant to the terms of such Act. If the Act is not so  
50 approved, if the election is not conducted as provided in this section, or if the repeal of  
51 Section 6.34 of the city charter is not approved, Section 1 of this Act shall not become  
52 effective and this Act shall be automatically repealed on the first day of January immediately  
53 following such election date. The expense of such election shall be borne by the City of  
54 Milton. It shall be the election superintendent's duty to certify the result thereof to the  
55 Secretary of State.

56 **SECTION 4.**

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

59 **SECTION 5.**

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