House Bill 1493 (AS PASSED HOUSE AND SENATE)
By: Representatives Jones of the 47th and Cantrell of the 22nd

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 increase the amount of a senior homestead exemption; to provide for definitions; to provide for compliance with constitutional requirements; to provide for a referendum, effective dates, a contingent effective date, 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 subsections (a) and (b) of Section 6.33 as follows:

"(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.

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

(3) 'Senior citizen' means a person who is 65 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) 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 in the
amount of $25,000.00 of the assessed value of that homestead. The value of that property
in excess of such exempted amount shall remain subject to taxation."

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 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 increases the general homestead exemption
(  ) NO  for individuals age 65 or older from City of Milton ad valorem taxes for
municipal purposes from $15,000.00 to $25,000.00?"

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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, provided that an Act repealing that homestead exemption for
citizens of the City of Milton age 65 years or older meeting certain income requirements as
found in Section 6.34 of the city charter (Ga. L. 2006, p. 3554, as amended) is enacted in
the 2022 regular session of the General Assembly and approved by a referendum held the
first Monday in November, 2022, pursuant to the terms of such Act. If the Act is not so
approved, if the election is not conducted as provided in this section, or if the repeal of
Section 6.34 of the city charter is not approved, 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.