House Bill 1556 (AS PASSED HOUSE AND SENATE)
By: Representatives Martin of the 49th, Jones of the 47th, Jones of the 25th, Cantrell of the
22nd, Robichaux of the 48th, and others

A BILL TO BE ENTITLED
AN ACT

To provide for a new homestead exemption from Fulton County school district ad valorem
taxes for educational purposes in the amount of $10,000.00 of the assessed value of the
homestead for residents of that county who are older than 65 years of age; to provide for
definitions; to specify the terms and conditions of the exemption and the procedures relating
thereto; to provide for related matters; to provide for applicability; to provide for compliance
with constitutional requirements; to provide for a referendum, effective dates, and automatic
repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

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

(1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
educational purposes levied by, for, or on behalf of the Fulton County school district,
including, but not limited to, any ad valorem taxes to pay interest on and to retire
educational bonded indebtedness.

(2) "Homestead" shall have the same meaning as in Code Section 48-5-40 of the
O.C.G.A., as amended.

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(3) "Senior citizen" means a person who is older than 65 years of age on or before January 1 of the year in which the application for the exemption under subsection (b) of this section is made and has been granted a homestead exemption on property located in Fulton County for at least five years prior to making such application.

(b) Each resident of the Fulton County school district who is a senior citizen is granted an exemption on that person's homestead from Fulton County school district ad valorem taxes for educational purposes in the amount of $10,000.00 of the assessed value of that homestead. The value of that property in excess of such exempted amount shall remain subject to taxation.

(c) 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 tax commissioner of Fulton County, or the designee thereof, giving the person's age and such additional information relative to receiving such exemption as will enable the tax commissioner of Fulton County, or the designee thereof, to make a determination regarding the initial and continuing eligibility of such person for such exemption. The tax commissioner of Fulton County, 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 as 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 tax commissioner of Fulton County, 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, municipal ad valorem taxes for municipal purposes, county ad valorem
taxes for county purposes, 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 ad valorem taxes for educational purposes.

(f) The exemption granted by subsection (b) of this section shall apply to all taxable years beginning on or after January 1, 2023.

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 election superintendent of Fulton County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Fulton County school district 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 Fulton County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which provides a homestead exemption from Fulton County school district ad valorem taxes for educational purposes in the amount of $10,000.00 of the assessed value of the homestead for residents of that county school district who are older than 65 years of age and who have been granted a homestead exemption on property located in Fulton County for at least five years prior to making such application?"
All persons desiring to vote for approval of the Act shall vote "Yes," and all 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. 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 that election date. The expense of such election shall be borne by the Fulton County school district. 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.