

House Bill 270 (AS PASSED HOUSE AND SENATE)

By: Representatives Schofield of the 63<sup>rd</sup>, Bruce of the 61<sup>st</sup>, Miller of the 62<sup>nd</sup>, and Bazemore of the 69<sup>th</sup>

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 for the full amount of the assessed value of the homestead for residents of that city  
3 who are disabled or who are 65 years of age or older and whose income, together with the  
4 income of the spouse who also occupies and resides at such homestead, does not exceed the  
5 maximum amount which may be received by an individual and an individual's spouse at full  
6 retirement age under the federal Social Security Act for the immediately preceding year; to  
7 provide for definitions; to specify the terms and conditions of the exemption and the  
8 procedures relating thereto; to provide for applicability; to provide for compliance with  
9 constitutional requirements; to provide for a referendum, effective dates, automatic repeal,  
10 mandatory execution of election, and judicial remedies regarding failure to comply; to repeal  
11 conflicting laws; and for other purposes.

12 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

13 **SECTION 1.**

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

15 (1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal  
16 purposes levied by, for, or on behalf of the City of College Park, including, but not

17 limited to, any ad valorem taxes to pay interest on and to retire municipal bonded  
18 indebtedness.

19 (2) "Full retirement age" means the age at which an individual can first claim full Social  
20 Security retired-worker benefits as defined in 42 U.S.C. § 416(I), as amended.

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

23 (4) "Income" means federal adjusted gross income determined pursuant to the Internal  
24 Revenue Code of 1986, as amended, for federal income tax purposes.

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

28 (b) Each resident of the City of College Park who is disabled or who is a senior citizen is  
29 granted an exemption on that person's homestead from City of College Park ad valorem taxes  
30 for municipal purposes for the full amount of the assessed value of that homestead. The  
31 exemption under this subsection shall only be granted if that person's income, together with  
32 the income of the spouse who also occupies and resides at such homestead, does not exceed  
33 the maximum amount which may be received by an individual and an individual's spouse at  
34 full retirement age under the federal Social Security Act for the immediately preceding year.

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

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

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

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

66 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
67 beginning on or after January 1, 2024.

68 **SECTION 2.**

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

72 **SECTION 3.**

73 The municipal election superintendent of the City of College Park shall call and conduct an  
 74 election as provided in this section for the purpose of submitting this Act to the electors of  
 75 the City of College Park for approval or rejection. The municipal election superintendent  
 76 shall conduct such election on the Tuesday after the first Monday in November, 2023, and  
 77 shall issue the call and conduct that election as provided by general law. The municipal  
 78 election superintendent shall cause the date and purpose of the election to be published once  
 79 a week for two weeks immediately preceding the date thereof in the official organs of Fulton  
 80 and Clayton counties. The ballot shall have written or printed thereon the words:

81 "( ) YES Shall the Act be approved which provides a homestead exemption from City  
 82 of College Park ad valorem taxes for municipal purposes for the full amount  
 83 ( ) NO of the assessed value of the homestead for residents of that city who are  
 84 disabled or who are 65 years of age or older and whose income, together  
 85 with the income of the spouse who also occupies and resides at such  
 86 homestead, does not exceed the maximum amount which may be received  
 87 by an individual and an individual's spouse at full retirement age under the  
 88 federal Social Security Act for the immediately preceding year?"

89 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 90 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 91 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
 92 effect on January 1, 2024. If the Act is not so approved or if the election is not conducted  
 93 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall

94 be automatically repealed on the first day of July immediately following that election date.  
95 The expense of such election shall be borne by the City of College Park. It shall be the  
96 municipal election superintendent's duty to certify the result thereof to the Secretary of State.  
97 The provisions of this section shall be mandatory upon the municipal election superintendent  
98 and are not intended as directory. If the municipal election superintendent fails or refuses  
99 to comply with this section, any elector of the City of College Park may apply for a writ of  
100 mandamus to compel the municipal election superintendent to perform his or her duties  
101 under this section. If the court finds that the municipal election superintendent has not  
102 complied with this section, the court shall fashion appropriate relief requiring the municipal  
103 election superintendent to call and conduct such election on the date required by this section  
104 or on the next date authorized for special elections as provided for in Code Section 21-2-540  
105 of the O.C.G.A.

106 **SECTION 4.**

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

109 **SECTION 5.**

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