

House Bill 1029

By: Representatives Jones of the 47th and Cantrell of the 22nd

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 modify the maximum income
3 for a senior homestead exemption; to provide for definitions; to provide for compliance with
4 constitutional requirements; to provide for a referendum, effective dates, and automatic
5 repeal; to provide for applicability; to provide for related matters; to repeal conflicting laws;
6 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 Section 6.35 as
11 follows:

"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.

38 (2) Each resident of the City of Milton who is disabled is granted an exemption on that
39 person's homestead from City of Milton ad valorem taxes for municipal purposes for the
40 full value of that homestead. The exemption granted by this subsection shall only be
41 granted if that person's income, together with the income of the spouse who also occupies
42 and resides at such homestead does not exceed the maximum amount which may be
43 received by an individual and an individual's spouse under the federal Social Security Act
44 for the immediately preceding year.

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

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

62 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
63 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
64 so long as the owner occupies the residence as a homestead. After a person has filed the

65 proper application, as provided in subsection (c) of this section, it shall not be necessary to
66 make application thereafter for any year and the exemption shall continue to be allowed to
67 such person. It shall be the duty of any person granted the homestead exemption under
68 subsection (b) of this section to notify the governing authority of the City of Milton, or the
69 designee thereof, in the event that person for any reason becomes ineligible for that
70 exemption.

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

76 **SECTION 2.**

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

80 **SECTION 3.**

81 The municipal election superintendent of the City of Milton shall call and conduct an election
82 as provided in this section for the purpose of submitting this Act to the electors of the City
83 of Milton for approval or rejection. The election superintendent shall conduct that election
84 on the Tuesday immediately following the first Monday in November, 2022, and shall issue
85 the call and conduct that election as provided by general law. The election superintendent
86 shall cause the date and purpose of the election to be published once a week for two weeks
87 immediately preceding the date thereof in the official organ of the City of Milton. The ballot
88 shall have written or printed thereon the words:

