

House Bill 1640

By: Representatives Davis of the 60<sup>th</sup>, Jennings of the 63<sup>rd</sup>, Millar of the 59<sup>th</sup>, Ragas of the 64<sup>th</sup>, McClinton of the 68<sup>th</sup> and others

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from certain DeKalb County ad valorem taxes for  
2 county purposes in an amount equal to the amount by which the current year assessed value  
3 of a homestead exceeds the base year assessed value of such homestead for certain residents  
4 of that county who are senior citizens; to provide for definitions; to specify the terms and  
5 conditions of the exemption and the procedures relating thereto; to provide for applicability;  
6 to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;  
7 and for other purposes.

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

9 **SECTION 1.**

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

11 (1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county  
12 purposes levied by, for, or on behalf of DeKalb County, including but not limited to any  
13 ad valorem taxes for special district purposes and to pay interest on and to retire county  
14 bond indebtedness.

15 (2) "Base year" means the taxable year immediately preceding the taxable year in which  
16 the exemption under this Act is first granted to the most recent owner of such homestead.

17 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
18 the O.C.G.A., with the additional qualification that it shall include only the primary  
19 residence and not more than five contiguous acres of land immediately surrounding such  
20 residence.

21 (4) "Senior citizen" means a person who is 55 years of age or over on or before January  
22 1 of the year in which application for the exemption under this Act is made.

23 (b) Each resident of DeKalb County who is a senior citizen is granted an exemption on that  
24 person's homestead from all DeKalb County ad valorem taxes for county purposes in an  
25 amount equal to the amount by which the current year assessed value of that homestead  
26 exceeds the base year assessed value of the homestead. This exemption shall not apply to

1 taxes assessed on improvements to the homestead or additional land that is added to the  
2 homestead after January 1 of the base year. If any real property is removed from the  
3 homestead, the base year assessed value shall be adjusted to reflect such removal and the  
4 exemption shall be recalculated accordingly. The value of that property in excess of such  
5 exempted amount shall remain subject to taxation.

6 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
7 section unless the person or person's agent files an affidavit and application with the tax  
8 commissioner of DeKalb County giving such person's age and such information relative to  
9 receiving such exemption as will enable the tax commissioner to make a determination as to  
10 whether such owner is entitled to such exemption.

11 (d) The tax commissioner of DeKalb County shall provide affidavit and application forms  
12 for the exemption granted by subsection (b) of this section which shall require such  
13 information as may be necessary to determine the initial and continuing eligibility of the  
14 owner for the exemption.

15 (e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
16 the O.C.G.A. The exemption shall be automatically renewed from year to year so long as  
17 the owner occupies the residence as a homestead. After a person has filed the proper  
18 affidavit and application as provided in subsection (c) of this section, it shall not be necessary  
19 to make application thereafter for any year and the exemption shall continue to be allowed  
20 to such person. It shall be the duty of any person granted the homestead exemption under  
21 subsection (b) of this section to notify the tax commissioner of the county or the designee  
22 thereof in the event that person for any reason becomes ineligible for that exemption.

23 (f) The exemption granted by this Act shall not apply to or affect state ad valorem taxes,  
24 county or independent school district ad valorem taxes for educational purposes, or  
25 municipal ad valorem taxes for municipal purposes. The homestead exemption granted by  
26 subsection (b) of this section shall be in addition to and not in lieu of any other homestead  
27 exemption applicable to county ad valorem taxes for county purposes.

28 (g) The exemption granted by subsection (b) of this section shall apply to all taxable years  
29 beginning on or after January 1, 2003.

30

## **SECTION 2.**

31 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
32 superintendent of DeKalb County shall call and conduct an election as provided in this  
33 section for the purpose of submitting this Act to the electors of DeKalb County for approval  
34 or rejection. The election superintendent shall conduct that election on the date of the  
35 state-wide general election in November, 2002, and shall issue the call and conduct that  
36 election as provided by general law. The superintendent shall cause the date and purpose of

1 the election to be published once a week for two weeks immediately preceding the date  
 2 thereof in the official organ of DeKalb County. The ballot shall have written or printed  
 3 thereon the words:

4 " YES Shall the Act be approved which provides a homestead exemption for senior  
 5 citizens from certain DeKalb County ad valorem taxes for county purposes  
 6  NO in an amount equal to the amount by which the current year assessed value  
 7 of a homestead exceeds the base year assessed value of such homestead?"

8 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons  
 9 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
 10 cast on such question are for approval of the Act, Section 1 of this Act shall become of full  
 11 force and effect on January 1, 2003. If the Act is not so approved or if the election is not  
 12 conducted as provided in this section, Section 1 of this Act shall not become effective and  
 13 this Act shall be automatically repealed on the first day of January immediately following  
 14 that election date. The expense of such election shall be borne by DeKalb County. It shall  
 15 be the election superintendent's duty to certify the result thereof to the Secretary of State.

16 **SECTION 3.**

17 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon  
 18 its approval by the Governor or upon its becoming law without such approval.

19 **SECTION 4.**

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