

House Bill 1797

By: Representatives Reed of the 52<sup>nd</sup>, Stanley of the 50<sup>th</sup>, Stanley of the 49<sup>th</sup>, Brooks of the 54<sup>th</sup>, Mobley of the 69<sup>th</sup> and others

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from certain City of Atlanta ad valorem taxes for  
2 municipal purposes in an amount equal to the amount by which the current year assessed  
3 value of a homestead exceeds the base year assessed value of such homestead for certain  
4 residents of that city who are 65 years of age or older and whose annual household income  
5 does not exceed \$39,000.00; to provide for definitions; to specify the terms and conditions  
6 of the exemption and the procedures relating thereto; to provide for applicability; to provide  
7 for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for  
8 other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 style="text-align:center">**SECTION 1.**

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

12 (1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for county  
13 purposes levied by, for, or on behalf of the City of Atlanta, including, but not limited to,  
14 taxes to pay interest on and to retire bonded indebtedness and for general fund and special  
15 service district purposes.

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

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

22 (4) "Income" means federal adjusted gross income for federal income tax purposes.

23 (5) "Senior citizen" means a person who is 65 years of age or over on or before January  
24 1 of the year in which application for the exemption under this Act is made.

25 (b) Each resident of the City of Atlanta who is a senior citizen is granted an exemption on  
26 that person's homestead from all City of Atlanta ad valorem taxes for municipal purposes

1 in an amount equal to the amount by which the current year assessed value of that  
2 homestead exceeds its base year assessed value if that person's income, together with the  
3 income of the spouse of such person who resides within such homestead, does not exceed  
4 \$39,000.00 for the immediately preceding taxable year. This exemption shall not apply to  
5 taxes assessed on improvements to the homestead or additional land that is added to the  
6 homestead after January 1 of the base year. If any real property is removed from the  
7 homestead, the base year assessed value shall be calculated reflecting such removal. The  
8 value of that property in excess of such exempted amount shall remain subject to taxation.

9 (c)(1) A person shall not receive the homestead exemption granted by subsection (b) of  
10 this section unless the person or person's agent files an affidavit and application with the  
11 governing authority of the City of Atlanta, or the designee thereof, giving:

12 (A) The person's age and the amount of income which the person and the person's  
13 spouse residing within such homestead received during the last taxable year; and

14 (B) Such information relative to receiving such exemption as will enable the governing  
15 authority of the City of Atlanta, or the designee thereof, to make a determination as to  
16 whether such owner is entitled to such exemption.

17 (d) The governing authority of the City of Atlanta, or the designee thereof, shall provide  
18 affidavit and application forms for the exemption granted by subsection (b) of this section  
19 which shall require such information as may be necessary to determine the initial and  
20 continuing eligibility of the owner for the exemption.

21 (e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1  
22 of the O.C.G.A. The exemption shall be automatically renewed from year to year as long  
23 as the owner occupies the residence as a homestead. After a person has filed the proper  
24 application, affidavit, and certificate, if required, as provided in subsection (c) of this  
25 section, it shall not be necessary to make application thereafter for any year and the  
26 exemption shall continue to be allowed to such person. It shall be the duty of any person  
27 granted the homestead exemption under subsection (b) of this section to notify the  
28 governing authority of the City of Atlanta, or the designee thereof, in the event that person  
29 for any reason becomes ineligible for that exemption.

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

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

