

House Bill 564

By: Representatives Burkhalter of the 41<sup>st</sup> and Campbell of the 42<sup>nd</sup>

A BILL TO BE ENTITLED  
AN ACT

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

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

8 **SECTION 1.**

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

10 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for  
11 educational purposes levied by, for, or on behalf of the Fulton County School District,  
12 except for taxes to pay interest on and to retire school bond indebtedness.

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

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

19 (4) "Senior citizen" means a person who is 62 years of age or older before January 1 of  
20 the year in which application under this Act is first made.

21 (b) Each resident of the Fulton County School District who is a senior citizen is granted an  
22 exemption on that person's homestead from all Fulton County School District ad valorem  
23 taxes for educational purposes in an amount equal to the amount by which the assessed value  
24 of that homestead for the current year exceeds its base year assessed value. This exemption  
25 shall not apply to taxes assessed on improvements to the homestead or additional land that  
26 is added to the homestead after January 1 of the base year. If any real property is removed

1 from the homestead, the base year assessed value shall be calculated reflecting such removal.  
2 The value of that property in excess of such exempted amount shall remain subject to  
3 taxation.

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

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

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

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

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

## 28 **SECTION 2.**

29 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
30 superintendent of Fulton County shall call and conduct an election as provided in this section  
31 for the purpose of submitting this Act to the electors of the Fulton County School District for  
32 approval or rejection. The election superintendent shall conduct that election on the date of  
33 the state-wide general primary in 2002 and shall issue the call and conduct that election as  
34 provided by general law. The superintendent shall cause the date and purpose of the election  
35 to be published once a week for two weeks immediately preceding the date thereof in the  
36 official organ of Fulton County. The ballot shall have written or printed thereon the words:

