

House Bill 564

By: Representatives Burkhalter of the 41st and Campbell of the 42nd

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:

