

House Bill 923

By: Representatives McClinton of the 68<sup>th</sup>, McKinney of the 51<sup>st</sup>, Sinkfield of the 57<sup>th</sup>, Irvin of the 45<sup>th</sup>, Brooks of the 54<sup>th</sup> and others

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from all City of Atlanta independent school district  
2 ad valorem taxes for educational purposes in the amount of \$25,000.00 of the assessed value  
3 of the homestead for certain residents of that school district who are 65 years of age or older  
4 or disabled and whose annual household income does not exceed \$25,000.00; to provide for  
5 definitions; to specify the terms and conditions of the exemption and the procedures relating  
6 thereto; to provide for applicability; to provide for a referendum, effective dates, and  
7 automatic repeal; to repeal conflicting laws; 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 educational purposes" means all ad valorem taxes for  
12 educational purposes levied by, for, or on behalf of the City of Atlanta independent  
13 school district, including, but not limited to, taxes to pay interest on and to retire  
14 independent school district bonded indebtedness.

15 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
16 the O.C.G.A.

17 (3) "Income" means Georgia taxable net income for state income tax purposes.

18 (4) "Senior citizen" means a person who is 65 years of age or over on or before January  
19 1 of the year in which application for the exemption under this Act is made.

20 (b) Each resident of the City of Atlanta independent school district who is a senior citizen  
21 or who is disabled is granted an exemption on that person's homestead from all City of  
22 Atlanta independent school district ad valorem taxes for educational purposes in the  
23 amount of \$25,000.00 of the assessed value of that homestead if that person's income,  
24 together with the income of the spouse of such person who resides within such homestead,  
25 does not exceed \$25,000.00 for the immediately preceding taxable year. The value of the  
26 property in excess of such exempted amount shall remain subject to taxation.

1 (c)(1) In order to qualify for the disability exemption provided for in subsection (b) of  
2 this section, the person claiming such exemption shall be required to obtain a certificate  
3 from not more than three physicians licensed to practice medicine under Chapter 34 of  
4 Title 43 of the O.C.G.A., relative to medical practitioners, as now or hereafter amended,  
5 certifying that in the opinion of such physician or physicians such person is mentally or  
6 physically incapacitated to the extent that such person is unable to be gainfully employed  
7 and that such incapacity is likely to be permanent.

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

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

13 (B) If disabled, the certificate or certificates required by paragraph (1) of this  
14 subsection; and

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

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

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

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

1 (g) The exemption granted by subsection (b) of this section shall apply to all taxable years  
2 beginning on or after January 1, 2002.

3 **SECTION 2.**

4 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal  
5 election superintendent of City of Atlanta shall call and conduct an election as provided in  
6 this section for the purpose of submitting this Act to the electors of the City of Atlanta  
7 independent school district for approval or rejection. The municipal election superintendent  
8 shall conduct that election on the Tuesday after the first Monday in November, 2001, and  
9 shall issue the call and conduct that election as provided by general law. The municipal  
10 superintendent shall cause the date and purpose of the election to be published once a week  
11 for two weeks immediately preceding the date thereof in the official organ of Fulton County.  
12 The ballot shall have written or printed thereon the words:

13 "( ) YES Shall the Act be approved which provides a homestead exemption  
14 from all City of Atlanta independent school district ad valorem taxes  
15 ( ) NO for educational purposes in the amount of \$25,000.00 of the assessed  
16 value of the homestead for certain residents of that school district  
17 who are 65 years of age or older or disabled and whose annual  
household income does not exceed \$25,000.00?"

18 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons  
19 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
20 cast on such question are for approval of the Act, Section 1 of this Act shall become of full  
21 force and effect on January 1, 2002. If the Act is not so approved or if the election is not  
22 conducted as provided in this section, Section 1 of this Act shall not become effective and  
23 this Act shall be automatically repealed on the first day of January immediately following  
24 that election date.

25 The expense of such election shall be borne by the City of Atlanta. It shall be the municipal  
26 election superintendent's duty to certify the result thereof to the Secretary of State.

27 **SECTION 3.**

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

30 **SECTION 4.**

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