

Senate Bill 397

By: Senator Tate of the 38th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from City of Atlanta independent school district ad
2 valorem taxes for educational purposes for the full value of the homestead for residents of
3 that school district who are 62 years of age or over; to provide for definitions; to specify the
4 terms and conditions of the exemption and the procedures relating thereto; to provide for
5 applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal
6 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 City of Atlanta independent
12 school district, including, but not limited to, any ad valorem taxes to pay interest on and
13 to retire independent school district bonded indebtedness.

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

16 (3) "Senior citizen" means a person who is 62 years of age or over on or before January
17 1 of the year in which application for the exemption under subsection (b) of this section
18 is made.

19 (b) Each resident of the City of Atlanta independent school district who is a senior citizen
20 is granted an exemption on that person's homestead from City of Atlanta independent school
21 district ad valorem taxes for educational purposes for the full value of the homestead.

22 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
23 section unless the person or person's agent files an application with the governing authority
24 of the City of Atlanta, or the designee thereof, giving the person's age and such additional
25 information relative to receiving such exemption as will enable the governing authority of
26 the City of Atlanta, or the designee thereof, to make a determination regarding the initial and

1 continuing eligibility of such owner for such exemption. The governing authority of the City
2 of Atlanta, or the designee thereof, shall provide application forms for this purpose.

3 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
4 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
5 as long as the owner occupies the residence as a homestead. After a person has filed the
6 proper application as provided in subsection (c) of this section, it shall not be necessary to
7 make application thereafter for any year, and the exemption shall continue to be allowed to
8 such person. It shall be the duty of any person granted the homestead exemption under
9 subsection (b) of this section to notify the governing authority of the City of Atlanta, or the
10 designee thereof, in the event that person for any reason becomes ineligible for such
11 exemption.

12 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
13 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
14 taxes for municipal purposes, or county school district ad valorem taxes for educational
15 purposes. The homestead exemption granted by subsection (b) of this section shall be in
16 addition to and not in lieu of any other homestead exemption applicable to the City of Atlanta
17 independent school district ad valorem taxes for educational purposes.

18 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
19 beginning on or after January 1, 2005.

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SECTION 2.

21 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal
22 election superintendent of the City of Atlanta shall call and conduct an election as provided
23 in this section for the purpose of submitting this Act to the electors of the City of Atlanta
24 independent school district for approval or rejection. The municipal election superintendent
25 shall conduct that election on the date of the 2004 general primary and shall issue the call and
26 conduct that election as provided by general law. The municipal election superintendent
27 shall cause the date and purpose of the election to be published once a week for two weeks
28 immediately preceding the date thereof in the official organ of Fulton County. The ballot
29 shall have written or printed thereon the words:

30 " YES Shall the Act be approved which provides a homestead exemption from City
31 of Atlanta independent school district ad valorem taxes for educational
32 NO purposes for the full value of the homestead for residents of that school
33 district who are 62 years of age or over?"

34 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
35 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
36 cast on such question are for approval of the Act, Section 1 of this Act shall become of full

1 force and effect on January 1, 2005. If the Act is not so approved or if the election is not
2 conducted as provided in this section, Section 1 of this Act shall not become effective and
3 this Act shall be automatically repealed on the first day of January immediately following
4 that election date. The expense of such election shall be borne by the City of Atlanta. It shall
5 be the election superintendent's duty to certify the result thereof to the Secretary of State.

6 **SECTION 3.**

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

9 **SECTION 4.**

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