

Senate Bill 632

By: Senators Butler of the 55th, Thomas of the 10th, Stokes of the 43rd, Henson of the 41st, Levetan of the 40th and others

A BILL TO BE ENTITLED
AN ACT

1 To provide that each resident of DeKalb County who is 62 years of age or over or who is
2 disabled and whose gross income falls within limits not exceeding \$25,000.00, \$35,000.00,
3 \$45,000.00, and \$55,000.00 per annum shall be granted an exemption in the respective
4 percentage amounts of 100 percent, 75 percent, 50 percent, and 25 percent of the value of the
5 homestead of such resident from certain DeKalb County ad valorem taxes for county and
6 county school district purposes; to provide for definitions; to specify the terms and conditions
7 of the exemption and the procedures relating thereto; to provide for the repeal of certain prior
8 homestead exemptions; to provide for applicability; to repeal other Acts; to provide for a
9 referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other
10 purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

13 For purposes of this Act, the term:

14 (1) "Ad valorem taxes" means ad valorem taxes for county purposes levied by, for, and
15 on behalf of DeKalb County and ad valorem taxes for educational purposes levied by, for,
16 and on behalf of the DeKalb County School District, except for taxes to retire county and
17 county school bond indebtedness.

18 (2) "Disabled person" means a person who has been certified by a licensed physician as
19 mentally or physically incapacitated to the extent that such person is unable to be
20 gainfully employed and that such disability is likely to be permanent.

21 (3) "Gross income" means the total annual gross income of a senior citizen or disabled
22 person derived from any and all sources together with the total annual gross income of
23 such person's spouse regardless of whether such income is subject to state and federal
24 taxes, and shall include without being limited to all income received as retirement,
25 survivor, or disability benefits under the federal Social Security Act or under any other
26 public or private retirement, disability, or pension system.

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

3 (5) "Senior citizen" means a person who is 62 years of age or older on or before January
4 1 of the year in which application for the exemption under this Act is made.

5 SECTION 2.

6 Each resident of the county who is a senior citizen or a disabled person is granted an
7 exemption on that person's homestead from ad valorem taxes as follows:

8 (1) 100 percent of the full value of the homestead if that person's gross income does not
9 exceed \$25,00.00 for the immediately preceding taxable year;

10 (2) 75 percent of the full value of the homestead if that person's gross income does not
11 exceed \$35,000.00 for the immediately preceding taxable year;

12 (3) 50 percent of the full value of the homestead if that person's gross income does not
13 exceed \$45,000.00 for the immediately preceding taxable year; and

14 (4) 25 percent of the full value of the homestead if that person's gross income does not
15 exceed \$55,000.00 for the immediately preceding taxable year.

16 For taxable years beginning on or after January 1, 2005, the amount of such income
17 qualifications shall be adjusted annually by the tax commissioner of DeKalb County in a
18 percentage amount equal to the most recently available federal social security cost-of-living
19 adjustment percentage.

20 SECTION 3.

21 In order to qualify for the exemption provided for in this Act, the person claiming such
22 exemption shall make an application with the tax commissioner of DeKalb County. The tax
23 commissioner or the designee thereof shall provide application forms for the exemption
24 granted by this Act and shall require such information as may be necessary to determine the
25 initial and continuing eligibility of the owner for the exemption. No person shall receive the
26 benefits of the exemption provided for herein without giving proof of age, amount of income,
27 and, if disabled, a certification of disability and if such person owns a motor vehicle, no
28 exemption shall be granted unless the motor vehicle has been returned as provided in Code
29 Section 48-5-444 of the O.C.G.A.

30 SECTION 4.

31 The exemption shall be claimed and returned in the same manner and time as other
32 homestead exemptions as provided in Code Section 48-5-50.1 of the O.C.G.A. and shall be
33 automatically renewed from year to year as long as the owner occupies the homestead and
34 remains qualified according to the requirements as set forth in this Act. It shall be the duty

1 of any person granted the homestead exemption under this act to notify the tax commissioner
2 of DeKalb County or the designee thereof in the event that person becomes ineligible for any
3 reason for that exemption. The failure of a person to timely apply for the exemption shall
4 constitute a waiver on the part of that person to make application for such exemption for that
5 year.

6 **SECTION 5.**

7 The exemption granted by this Act shall not apply to or affect any state taxes, municipal
8 taxes, or taxes levied by DeKalb County or DeKalb County School District to retire bonded
9 indebtedness. The homestead exemption granted by this Act shall be in lieu of and not in
10 addition to any other homestead exemption applicable to DeKalb County and DeKalb County
11 School District taxes.

12 **SECTION 6.**

13 The exemption granted by this Act shall apply to all taxable years beginning on or after
14 January 1, 2005.

15 **SECTION 7.**

16 If the preceding Sections 1 through 6 of this Act are approved in the referendum provided
17 for in Section 8 of this Act, the following local constitutional amendments providing for prior
18 homestead exemptions which were continued in force and effect as statutory law pursuant
19 to Article VII, Section II, Paragraph IV of the Constitution, are repealed at the last moment
20 of December 31, 2004:

21 (1) That constitutional amendment providing a \$10,000.00 homestead exemption from
22 DeKalb County School District ad valorem taxes for certain residents who are age 62 or
23 over and whose annual gross income does not exceed \$6,000.00, duly ratified at the 1974
24 general election (Resolution Act No. 126; House Resolution No. 231-921; Ga. L. 1974,
25 p. 1669);

26 (2) That constitutional amendment providing a full homestead exemption from all
27 DeKalb County School District ad valorem taxes for certain residents who are age 62 or
28 over or who are disabled and whose annual adjusted gross income does not exceed
29 \$8,000.00, duly ratified at the 1978 general election (Resolution Act No. 134; House
30 Resolution No. 436-1274; Ga. L. 1978, p. 2389), and as further amended by that
31 constitutional amendment providing a \$20,000.00 homestead exemption from DeKalb
32 County School District ad valorem taxes for certain residents who are age 62 or over or
33 who are disabled and whose annual adjusted gross income does not exceed \$16,000.00

1 duly ratified at the 1982 general election (Resolution Act No. 179; House Resolution 793;
2 Ga. L. 1982, p. 2659);

3 (3) That Act providing a \$14,000.00 homestead exemption from all DeKalb County ad
4 valorem taxes, except county school district taxes, for certain residents who are age 65
5 or over or who are disabled and whose annual net income does not exceed \$15,000.000,
6 duly ratified at the 1988 general election (Act No. 974; House Bill No. 1721; Ga. L.
7 1988, p. 4114); and

8 (4) That Act providing a \$14,000.00 homestead exemption from all DeKalb County
9 School District ad valorem taxes for certain residents who are age 65 or over or who are
10 disabled and whose annual income does not exceed \$15,000.00, duly ratified at the 1988
11 general election (Act. No. 980; House Bill No. 1649; Ga. L. 1988, p. 4160), and as further
12 amended by that constitutional amendment providing a \$10,000.00 homestead exemption
13 from certain DeKalb County School District ad valorem taxes for certain residents, duly
14 ratified at the 1992 general election (Act No. 1282; House Bill 2148; Ga. L. 1992,
15 p. 6624).

16 Each Act herein above stated in this section shall be repealed in its entirety provided,
17 however, that such repeals shall only become effective if the homestead exemption as
18 provided for in Sections 1 through 6 of this Act is ratified in a referendum as provided in
19 Section 8 of this Act. Such repeals as herein provided notwithstanding, each homestead
20 exemption currently claimed and received by a qualified resident shall stand and remain
21 preserved until a new application for homestead exemption is filed with the DeKalb County
22 tax commissioner.

23 **SECTION 8.**

24 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
25 superintendent of DeKalb County shall call and conduct an election as provided in this
26 section for the purpose of submitting this Act to the electors of DeKalb County and the
27 DeKalb County School District for approval or rejection. The election superintendent shall
28 conduct that election on the date of and in conjunction with the state-wide general election
29 in November, 2004, and shall issue the call thereof not less than 30 nor more than 45 days
30 prior to that date. The superintendent shall cause the date and purpose of the election to be
31 published once a week for two weeks immediately preceding the date thereof in the official
32 organ of DeKalb County. The ballot shall have written or printed thereon the words:

