

A BILL TO BE ENTITLED  
AN ACT

1 To provide homestead exemptions from DeKalb County school district ad valorem taxes for  
2 educational purposes in the amount of the full value of the homestead for residents of that  
3 school district who are 70 years of age or older and whose income does not exceed  
4 \$75,000.00, 75 percent of the assessed value of the homestead for residents of that school  
5 district who are 70 years of age or older and whose income exceeds \$75,000.00 but does not  
6 exceed \$100,000.00, and in the amount of 50 percent of the assessed value of the homestead  
7 for residents of that school district who are 70 years of age or older and whose income is over  
8 \$100,000.00; to provide for definitions; to specify the terms and conditions of the exemptions  
9 and the procedures relating thereto; to repeal specifically a prior homestead exemption; to  
10 provide for applicability; to provide for a referendum, effective dates, and automatic repeal;  
11 to repeal conflicting laws; and for other purposes.

12 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

13  
14 (a) As used in this Act, the term:

15 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for  
16 educational purposes levied by, for, or on behalf of the DeKalb County school district,  
17 including, but not limited to, any ad valorem taxes to pay interest on and to retire county  
18 school district bonded indebtedness but excluding taxes for fire protection services.

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

21 (3) "Income" means Georgia taxable net income determined pursuant to Chapter 7 of  
22 Title 48 of the O.C.G.A. for state income tax purposes.

23 (4) "Older citizen" means a person who is 70 years of age or older on or before January 1  
24 of the year in which application for the exemption under subsection (b) of this section is  
25 made.

26 (b)(1) Each resident of the DeKalb County school district who is an older citizen is  
27 granted an exemption on that person's homestead from DeKalb County school district ad  
28 valorem taxes for educational purposes for the full value of that homestead. The  
29 exemption under this paragraph shall only be granted if that person's income, together  
30 with the income of the spouse who also occupies and resides at such homestead, does not  
31 exceed \$75,000.00 for the immediately preceding year.

32 (2) Each resident of the DeKalb County school district who is an older citizen is granted  
33 an exemption on that person's homestead from DeKalb County school district ad valorem  
34 taxes for educational purposes in the amount of 75 percent of the assessed value of that  
35 homestead. The exemption under this paragraph shall only be granted if that person's  
36 income, together with the income of the spouse who also occupies and resides at such  
37 homestead, exceeds \$75,000.00 but does not exceed \$100,000.00 for the immediately  
38 preceding year. The value of that property in excess of such exempted amount shall  
39 remain subject to taxation.

40 (3) Each resident of the DeKalb County school district who is an older citizen is granted  
41 an exemption on that person's homestead from DeKalb County school district ad valorem  
42 taxes for educational purposes in the amount of 50 percent of the assessed value of that  
43 homestead. The exemption under this paragraph shall only be granted if that person's  
44 income, together with the income of the spouse who also occupies and resides at such  
45 homestead, exceeds \$100,000.00 for the immediately preceding year. The value of that  
46 property in excess of such exempted amount shall remain subject to taxation.

47 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
48 section unless such person or person's agent files an application with the tax commissioner  
49 of DeKalb County, giving such person's age, income, and such additional information  
50 relative to receiving such exemption as will enable the tax commissioner of DeKalb County  
51 to make a determination regarding the initial and continuing eligibility of such person for  
52 such exemption. The tax commissioner of DeKalb County shall provide application forms  
53 for this purpose.

54 (d) The exemptions shall be claimed and returned as provided in Code Section 48-5-50.1 of  
55 the O.C.G.A. The exemption shall be automatically renewed from year to year as long as the  
56 person granted the homestead exemption under subsection (b) of this section occupies the  
57 residence as a homestead. After a person has filed the proper application as provided in  
58 subsection (c) of this section, it shall not be necessary to make application thereafter for any  
59 year, and the exemption shall continue to be allowed to such person. It shall be the duty of  
60 any person granted the homestead exemption under subsection (b) of this section to notify  
61 the tax commissioner of DeKalb County in the event that person for any reason becomes  
62 ineligible for such exemption.

63 (e) The exemptions granted by subsection (b) of this section shall not apply to or affect any  
 64 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem  
 65 taxes for municipal purposes, or independent school district ad valorem taxes for educational  
 66 purposes. The homestead exemptions granted by subsection (b) of this section shall be in  
 67 lieu of and not in addition to any other homestead exemption applicable to DeKalb County  
 68 school district ad valorem taxes for educational purposes.

69 (f) The exemptions granted by subsection (b) of this section shall apply to all taxable years  
 70 beginning on or after January 1, 2010.

71 (g) An Act providing a homestead exemption from DeKalb County school district taxes for  
 72 educational purposes on the full value of the homestead after a five-year phase-in period for  
 73 residents of that school district who are 70 years of age or over and whose annual incomes  
 74 do not exceed an income limitation adjusted by the tax commissioner, approved May 4, 1992  
 75 (Ga. L. 1992, p. 6845), is repealed effective at the last moment of December 31, 2009.

## 76 SECTION 2.

77 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
 78 superintendent of DeKalb County shall call and conduct an election as provided in this  
 79 section for the purpose of submitting this Act to the electors of the DeKalb County school  
 80 district for approval or rejection. The election superintendent shall conduct that election on  
 81 the Tuesday after the first Monday in November 2009, and shall issue the call and conduct  
 82 that election as provided by general law. The election superintendent shall cause the date and  
 83 purpose of the election to be published once a week for two weeks immediately preceding  
 84 the date thereof in the official organ of DeKalb County. The ballot shall have written or  
 85 printed thereon the words:

86 "( ) YES Shall the Act be approved which provides homestead exemptions from  
 87 DeKalb County school district ad valorem taxes for educational purposes  
 88 ( ) NO in the amount of the full value of the homestead for residents of that school  
 89 district who are 70 years of age or older and whose income does not exceed  
 90 \$75,000.00, 75 percent of the assessed value of the homestead for residents  
 91 of that school district who are 70 years of age or older and whose income  
 92 exceeds \$75,000.00 but does not exceed \$100,000.00, and in the amount of  
 93 50 percent of the assessed value of the homestead for residents of that  
 94 school district who are 70 years of age or older and whose income is over  
 95 \$100,000.00 and which repeals the current income-limited exemption for  
 96 those older adults?"

97 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 98 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on

99 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
100 effect on January 1, 2010. If the Act is not so approved or if the election is not conducted  
101 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
102 be automatically repealed on the first day of January immediately following that election  
103 date. The expense of such election shall be borne by DeKalb County. It shall be the election  
104 superintendent's duty to certify the result thereof to the Secretary of State.

105 **SECTION 3.**

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

108 **SECTION 4.**

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