

## House Bill 633

By: Representatives Beskin of the 54<sup>th</sup>, Wilkinson of the 52<sup>nd</sup>, Golick of the 40<sup>th</sup>, Bruce of the 61<sup>st</sup>, Jacobs of the 80<sup>th</sup>, and others

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 in the amount of the assessed value of the homestead  
3 for residents of that school district who are 70 years of age or older; to provide for  
4 definitions; to specify the terms and conditions of the exemption and the procedures relating  
5 thereto; to provide for applicability; to provide for a referendum, effective dates, and  
6 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 City of Atlanta independent  
12 school district, including, but not limited to, any ad valorem taxes to pay interest on and  
13 to retire county 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 70 years of age or older 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 in the amount of the assessed value of that  
22 homestead.

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

27 a determination regarding the initial and continuing eligibility of such person for such  
 28 exemption. The tax commissioner of the City of Atlanta shall provide application forms for  
 29 this purpose.

30 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
 31 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
 32 as long as the person granted the homestead exemption under subsection (b) of this section  
 33 occupies the residence as a homestead. After a person has filed the proper application as  
 34 provided in subsection (c) of this section, it shall not be necessary to make application  
 35 thereafter for any year, and the exemption shall continue to be allowed to such person. It  
 36 shall be the duty of any person granted the homestead exemption under subsection (b) of this  
 37 section to notify the tax commissioner of the City of Atlanta in the event that person for any  
 38 reason becomes ineligible for that exemption.

39 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
 40 state ad valorem taxes, county ad valorem taxes for county purposes, or municipal ad  
 41 valorem taxes for municipal purposes. The homestead exemption granted by subsection (b)  
 42 of this section shall be in addition to and not in lieu of any other homestead exemption  
 43 applicable to City of Atlanta independent school district ad valorem taxes for educational  
 44 purposes.

45 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
 46 beginning on or after January 1, 2016.

47 **SECTION 2.**

48 The election superintendent of the City of Atlanta shall call and conduct an election as  
 49 provided in this section for the purpose of submitting this Act to the electors of the City of  
 50 Atlanta independent school district for approval or rejection. The election superintendent  
 51 shall conduct that election in 2015 on a date specified in Code Section 21-2-540 of the  
 52 O.C.G.A., as amended, and shall issue the call and conduct that election as provided by  
 53 general law. The election superintendent shall cause the date and purpose of the election to  
 54 be published once a week for two weeks immediately preceding the date thereof in the  
 55 official organ of Fulton County. The ballot shall have written or printed thereon the words:

56 "( ) YES Shall the Act be approved which provides a homestead exemption from City  
 57 of Atlanta independent school district ad valorem taxes for educational  
 58 ( ) NO purposes in the amount of the assessed value of the homestead for residents  
 59 of that school district who are 70 years of age or older?"

60 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 61 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 62 such question are for approval of the Act, Section 1 of this Act shall become of full force and

63 effect on January 1, 2016. If the Act is not so approved or if the election is not conducted  
64 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
65 be automatically repealed on the first day of January immediately following that election  
66 date. The expense of such election shall be borne by the City of Atlanta. It shall be the  
67 election superintendent's duty to certify the result thereof to the Secretary of State.

68 **SECTION 3.**

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

71 **SECTION 4.**

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