

House Bill 633

By: Representatives Beskin of the 54th, Wilkinson of the 52nd, Golick of the 40th, Bruce of the 61st, Jacobs of the 80th, 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.