

House Bill 672

By: Representatives Mayo of the 84th, Oliver of the 82nd, Drenner of the 85th, Mosby of the 83rd, Mitchell of the 88th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act approved March 27, 1985 (Ga. L. 1985, p. 4140), as amended, particularly
2 by an Act approved March 25, 1986 (Ga. L. 1986, p. 4475), and by an Act approved April
3 13, 2001 (Ga. L. 2001, p. 4259), so as to provide for a homestead exemption from City of
4 Decatur ad valorem taxes for municipal purposes except for ad valorem taxes levied to pay
5 interest on and to retire municipal bonded indebtedness in the amount of \$10,000.00 of the
6 assessed value of the homestead for residents of that city who are 65 years of age or older,
7 and so as to provide for a homestead exemption from City of Decatur ad valorem taxes for
8 municipal purposes except for ad valorem taxes levied to pay interest on and to retire
9 municipal bonded indebtedness and from City of Decatur independent school district ad
10 valorem taxes for educational purposes in the amount of \$50,000.00 of the assessed value of
11 the homestead for residents of that city who are age 62 and older and whose income does not
12 exceed \$25,000.00; to provide for definitions; to specify the terms and conditions of the
13 exemption and the procedures relating thereto; to provide for applicability; to provide for a
14 referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other
15 purposes.

16 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

17 **SECTION 1.**

18 An Act approved March 27, 1985 (Ga. L. 1985, p. 4140), as amended, is amended by
19 revising Section 2 as follows:

20 "SECTION 2.

21 (a) Each resident of the City of Decatur independent school district who is 62 years of age
22 or over on or before January 1 of the year in which application for the exemption under this
23 Act is made is granted an exemption on that person's homestead from all City of Decatur
24 independent school district ad valorem taxes for educational purposes in the amount of

25 \$50,000.00 of the assessed value of that homestead if that person's income, together with
 26 the income of the spouse of such person who resides within such homestead, does not
 27 exceed \$25,000.00 for the immediately preceding taxable year. The value of that property
 28 in excess of such exempted amount shall remain subject to taxation.

29 (b) Each resident of the City of Decatur who is 62 years of age or over on or before
 30 January 1 of the year in which application for the exemption under this Act is made is
 31 granted an exemption on that person's homestead from all City of Decatur independent
 32 school district ad valorem taxes for municipal purposes except for ad valorem taxes levied
 33 to pay interest on and to retire municipal bonded indebtedness in the amount of \$50,000.00
 34 of the assessed value of that homestead if that person's income, together with the income
 35 of the spouse of such person who resides within such homestead, does not exceed
 36 \$25,000.00 for the immediately preceding taxable year. The value of that property in
 37 excess of such exempted amount shall remain subject to taxation.

38 (c) The exemptions granted by this section shall apply to all taxable years beginning after
 39 December 31, 2015."

40 **SECTION 2.**

41 Said Act is further amended by revising Section 2A as follows:

42 "SECTION 2A.

43 In addition to any other homestead exemption applicable to City of Decatur ad valorem
 44 taxes, including the homestead exemption provided for by Section 2 of this Act, each resident
 45 of said city who is 65 years of age or over is granted an exemption on that person's
 46 homestead from City of Decatur ad valorem taxes, except ad valorem taxes for the
 47 independent school system of said city, in the amount of \$10,000.00. The additional
 48 exemption granted by this section shall be claimed, administered, and returned as provided
 49 in Code Section 48-5-50.1 of the O.C.G.A., but the governing authority of the City of
 50 Decatur may grant the exemption authorized by this section without further application to
 51 any resident of the City of Decatur who qualifies therefor as shown on the previously
 52 existing tax records of the City of Decatur. The additional homestead exemption granted by
 53 this section shall apply to all taxable years beginning after December 31, 2015."

54 **SECTION 3.**

55 The municipal election superintendent of the City of Decatur shall call and conduct an
 56 election as provided in this section for the purpose of submitting this Act to the electors of
 57 the City of Decatur for approval or rejection. The municipal election superintendent shall

58 conduct that election on the date of the November, 2015, municipal election and shall issue
 59 the call and conduct that election as provided by general law. The municipal election
 60 superintendent shall cause the date and purpose of the election to be published once a week
 61 for two weeks immediately preceding the date thereof in the official organ of DeKalb
 62 County. The ballot shall have written or printed thereon the words:

63 "() YES Shall the Act be approved which provides a homestead exemption from City
 64 () NO of Decatur ad valorem taxes for municipal purposes in the amount of
 65 \$10,000.00 of the assessed value of the homestead for residents of that city
 66 who are 65 years of age or older, and which provides a homestead
 67 exemption from City of Decatur ad valorem taxes for municipal purposes
 68 and from City of Decatur independent school district ad valorem taxes for
 69 educational purposes in the amount of \$50,000.00 of the assessed value of
 70 the homestead for residents of that city who are 62 years of age or older and
 71 whose income does not exceed \$25,000.00?"

72 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
 73 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
 74 cast on such question are for approval of the Act, Section 1 of this Act shall become of full
 75 force and effect on January 1, 2016. If the Act is not so approved or if the election is not
 76 conducted as provided in this section, Section 1 of this Act shall not become effective and
 77 this Act shall be automatically repealed on the first day of January immediately following
 78 that election date. The expense of such election shall be borne by the City of Decatur. It
 79 shall be the municipal election superintendent's duty to certify the result thereof to the
 80 Secretary of State.

81 **SECTION 4.**

82 Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon
 83 its approval by the Governor or upon its becoming law without such approval.

84 **SECTION 5.**

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