

House Bill 670

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

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from City of Decatur ad valorem taxes for municipal  
2 purposes except for ad valorem taxes levied to pay interest on and to retire municipal bonded  
3 indebtedness in the amount of \$15,000.00 of the assessed value of the homestead for  
4 residents of that city who are 62 years of age or older and whose income does not exceed  
5 \$50,000.00; to provide for definitions; to specify the terms and conditions of the exemption  
6 and the procedures relating thereto; to provide for applicability; to provide for a referendum,  
7 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

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

11 (1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal  
12 purposes levied by, for, or on behalf of the City of Decatur, except for ad valorem taxes  
13 levied to pay interest on and to retire municipal 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) "Income" means Georgia taxable net income determined pursuant to Chapter 7 of  
17 Title 48 of the O.C.G.A., as amended, for state income tax purposes, including, but not  
18 limited to, any federal old-age, survivor, or disability insurance benefits, or benefits  
19 received from any retirement or pension fund when such benefits are based on  
20 contributions made thereto by that resident or that resident's spouse or other family  
21 member residing at the homestead.

22 (4) "Senior citizen" means a person who is 62 years of age or older on or before January  
23 1 of the year in which application for the exemption under subsection (b) of this section  
24 is made.

25 (b) Each resident of the City of Decatur who is a senior citizen is granted an exemption on  
26 that person's homestead from City of Decatur ad valorem taxes for municipal purposes in

27 the amount of \$15,000.00 of the assessed value of that homestead. The exemption granted  
28 by this subsection shall only be granted if such resident's income together with the income  
29 of any spouse who also occupies and resides at such homestead does not exceed  
30 \$50,000.00 for the immediately preceding year. The exemption granted by this subsection  
31 shall apply to ad valorem taxes for municipal purposes, but shall not apply to or affect state  
32 ad valorem taxes, ad valorem taxes for educational purposes, or county ad valorem taxes  
33 for county purposes. The value of that property in excess of such exempted amount shall  
34 remain subject to taxation unless otherwise exempted.

35 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
36 section unless the person or person's agent files an application with the governing authority  
37 of the City of Decatur, or the designee thereof, giving the person's age, income, and such  
38 additional information relative to receiving such exemption as will enable the governing  
39 authority of the City of Decatur, or the designee thereof, to make a determination regarding  
40 the initial and continuing eligibility of such owner for such exemption. The governing  
41 authority of the City of Decatur, or the designee thereof, shall provide application forms  
42 for this purpose.

43 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1  
44 of the O.C.G.A., as amended. The exemption shall not be automatically renewed from year  
45 to year as long as the owner occupies the residence as a homestead. It shall be necessary  
46 to make application thereafter for each year and the exemption shall not continue to be  
47 allowed to such person upon failure to so comply. It shall be the duty of any person  
48 granted the homestead exemption under subsection (b) of this section to notify the  
49 governing authority of the City of Decatur, or the designee thereof, in the event that person  
50 for any reason becomes ineligible for that exemption.

51 (e) The homestead exemption granted by subsection (b) of this section may be claimed in  
52 addition to any other homestead exemption applicable to municipal ad valorem taxes for  
53 municipal purposes.

54 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
55 beginning after December 31, 2015.

## 56 **SECTION 2.**

57 The municipal election superintendent of the City of Decatur shall call and conduct an  
58 election as provided in this section for the purpose of submitting this Act to the electors of  
59 the City of Decatur for approval or rejection. The municipal election superintendent shall  
60 conduct that election on the date of the November, 2015, municipal election and shall issue  
61 the call and conduct that election as provided by general law. The municipal election  
62 superintendent shall cause the date and purpose of the election to be published once a week

63 for two weeks immediately preceding the date thereof in the official organ of DeKalb  
64 County. The ballot shall have written or printed thereon the words:

65 "( ) YES Shall the Act be approved which provides a homestead exemption from City  
66 ( ) NO of Decatur ad valorem taxes for municipal purposes except for ad valorem  
67 taxes levied to pay interest on and to retire municipal bonded indebtedness  
68 in the amount of \$15,000.00 of the assessed value of the homestead for  
69 residents of that city who are 62 years of age or older and whose income  
70 does not exceed \$50,000.00?"

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

80 **SECTION 3.**

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

83 **SECTION 4.**

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