

Senate Bill 340

By: Senator Parent of the 42nd

AS PASSED SENATE

A BILL TO BE ENTITLED

AN ACT

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

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

18 **SECTION 1.**

19 An Act providing an additional \$2,000.00 homestead exemption from City of Decatur ad
 20 valorem taxes for certain residents of said city, approved March 27, 1985 (Ga. L. 1985, p.
 21 4140), as amended, particularly by an Act approved March 25, 1986 (Ga. L. 1986, p. 4475),
 22 and by an Act approved April 13, 2001 (Ga. L. 2001, p. 4259), is amended by revising
 23 Section 2 as follows:

24 "SECTION 2.

25 (a) Each resident of the City of Decatur independent school district who is 62 years of age
 26 or older on or before January 1 of the year in which application for the exemption under
 27 this Act is made is granted an exemption on that person's homestead from all City of
 28 Decatur independent school district ad valorem taxes for educational purposes in the
 29 amount of \$50,000.00 of the assessed value of that homestead if that resident's income,
 30 together with the income of the spouse of that resident and all members of the family of
 31 that resident who also reside within such homestead, does not exceed \$25,000.00 for the
 32 immediately preceding taxable year. The value of that property in excess of such exempted
 33 amount shall remain subject to taxation.

34 (b) Each resident of the City of Decatur who is 62 years of age or older on or before
 35 January 1 of the year in which application for the exemption under this Act is made is
 36 granted an exemption on that person's homestead from all City of Decatur independent
 37 school district ad valorem taxes for municipal purposes except for ad valorem taxes levied
 38 to pay interest on and to retire municipal bonded indebtedness in the amount of \$50,000.00
 39 of the assessed value of that homestead if that person's income, together with the income
 40 of the spouse of such person who resides within such homestead, does not exceed
 41 \$25,000.00 for the immediately preceding taxable year. The value of that property in
 42 excess of such exempted amount shall remain subject to taxation.

43 (c) The exemptions granted by this section shall apply to all taxable years beginning after
 44 December 31, 2016."

45 **SECTION 2.**

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

47 "SECTION 2A.

48 In addition to any other homestead exemption applicable to City of Decatur ad valorem
 49 taxes, including the homestead exemption provided for by Section 2 of this Act, each
 50 resident of said city who is 65 years of age or older is granted an exemption on that
 51 person's homestead from City of Decatur ad valorem taxes, except ad valorem taxes levied
 52 to pay interest on and to retire municipal bonded indebtedness and for the independent
 53 school system of said city, in the amount of \$10,000.00. The additional exemption granted
 54 by this section shall be claimed, administered, and returned as provided in Code Section
 55 48-5-50.1 of the O.C.G.A., but the governing authority of the City of Decatur may grant
 56 the exemption authorized by this section without further application to any resident of the
 57 City of Decatur who qualifies therefor as shown on the previously existing tax records of

58 the City of Decatur. The additional homestead exemption granted by this section shall
59 apply to all taxable years beginning after December 31, 2016."

60 **SECTION 3.**

61 The municipal election superintendent of the City of Decatur shall call and conduct an
62 election as provided in this section for the purpose of submitting this Act to the electors of
63 the City of Decatur for approval or rejection. The municipal election superintendent shall
64 conduct that election in conjunction with the November, 2016, general election and shall
65 issue the call and conduct that election as provided by general law. The municipal election
66 superintendent shall cause the date and purpose of the election to be published once a week
67 for two weeks immediately preceding the date thereof in the official organ of DeKalb
68 County. The ballot shall have written or printed thereon the words:

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

78 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
79 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
80 such question are for approval of the Act, Section 1 of this Act shall become of full force and
81 effect on January 1, 2017. If the Act is not so approved or if the election is not conducted
82 as provided in this section, Section 1 of this Act shall not become effective and this Act shall
83 be automatically repealed on the first day of January immediately following that election
84 date. The expense of such election shall be borne by the City of Decatur. It shall be the
85 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

86 **SECTION 4.**

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

89 **SECTION 5.**

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