

House Bill 1140

By: Representatives Mitchell of the 88th, Bennett of the 80th, Oliver of the 82nd, Kendrick of the 93rd, Dawkins-Haigler of the 91st, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing a homestead exemption from certain DeKalb County School
2 District ad valorem taxes for educational purposes on the full value of the homestead after
3 a five-year phase in period for certain residents of that school district who are 70 years of age
4 or over and who have annual incomes not exceeding \$50,000.00, approved May 4, 1992 (Ga.
5 L. 1992, p. 6845), as amended, so as to modify said homestead exemption provisions so as
6 to eliminate the income ceiling of \$50,000.00 per annum; to provide for definitions; to
7 specify the terms and conditions of the exemptions and the procedures relating thereto; to
8 provide for a referendum, effective dates, and automatic repeal; to provide for related
9 matters; to repeal conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 style="text-align:center">**SECTION 1.**

12 An Act providing a homestead exemption from certain DeKalb County School District ad
13 valorem taxes for educational purposes on the full value of the homestead after a five-year
14 phase in period for certain residents of that school district who are 70 years of age or over
15 and who have annual incomes not exceeding \$50,000.00, approved May 4, 1992 (Ga. L.
16 1992, p. 6845), as amended, is amended by revising Section 1 as follows:

17 **"Section 1.** For purposes of this Act, the term:

18 (1) 'Ad valorem taxes for educational purposes' means all ad valorem taxes for
19 educational purposes levied by, for, or on behalf of the DeKalb County School District,
20 except for taxes to retire school bond indebtedness and taxes for fire protection services.

21 (2) 'Homestead' means homestead as defined and qualified in Code Section 48-5-40 of
22 the O.C.G.A.

23 (3) 'Senior citizen' means a person who is 70 years of age or over on or before January 1
24 of the year in which application for the exemption under this Act is made."

25 **SECTION 2.**

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

27 **"Section 2.** Each resident of the DeKalb County School District who is a senior citizen is
28 granted an exemption on that person's homestead from all DeKalb County School District
29 ad valorem taxes for educational purposes for the full value of the homestead."

30 **SECTION 3.**

31 Said Act is further amended by revising Section 6 as follows:

32 **"Section 6.** The exemption granted by this Act shall apply to all taxable years beginning
33 on or after January 1, 2017."

34 **SECTION 4.**

35 Said Act is further amended by revising Section 7 as follows:

36 "The election superintendent of DeKalb County shall call and conduct an election as
37 provided in this section for the purpose of submitting this Act to the electors of the DeKalb
38 County School District for approval or rejection. The county election superintendent shall
39 conduct that election in conjunction with the 2016 November general election and shall
40 issue the call and conduct that election as provided by general law. The county election
41 superintendent shall cause the date and purpose of the election to be published once a week
42 for two weeks immediately preceding the date thereof in the official organ of DeKalb
43 County. The ballot shall have written or printed thereon the words:

44 "() YES Shall the Act be approved which modifies a homestead exemption from
45 DeKalb County School District ad valorem taxes for educational purposes
46 in the amount of the full value of the homestead for residents of that district
47 who are 70 years of age or older to eliminate the income ceiling of
48 () NO \$50,000.00 per annum for such residents?"

49 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
50 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
51 such question are for approval of the Act, Section 1 of this Act shall become of full force and
52 effect on January 1, 2017. If the Act is not so approved or if the election is not conducted
53 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
54 be automatically repealed on the first day of January immediately following that election
55 date. The expense of such election shall be borne by the DeKalb County School District.
56 It shall be the county election superintendent's duty to certify the result thereof to the
57 Secretary of State."

58

SECTION 5.

59 Except as otherwise provided in Section 4 of this Act, this Act shall become effective upon
60 its approval by the Governor or upon its becoming law without such approval.

61

SECTION 6.

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