

Senate Bill 380

By: Senators Albers of the 56th, Beach of the 21st, Kirkpatrick of the 32nd and Brass of the 28th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a new homestead exemption from Fulton County school district ad valorem
2 taxes for educational purposes for residents of that county who are more than 65 years of age
3 in the amount of 50 percent of the assessed value of a person's homestead when such person
4 has owned his or her homestead for at least 30 years but less than 40 years, but not to exceed
5 \$1,000.00 less than the amount of such tax owed, 70 percent of the assessed value of a
6 person's homestead when such person has owned his or her homestead for at least 40 years
7 but less than 50 years, but not to exceed \$2,000.00 less than the amount of such tax owed,
8 and 90 percent of the assessed value of a person's homestead when such person has owned
9 his or her homestead for 50 years or longer, but not to exceed \$3,000.00 less than the amount
10 of such tax owed; to provide for definitions; to specify the terms and conditions of the
11 exemption and the procedures relating thereto; to provide for applicability; to provide for
12 compliance with constitutional requirements; to provide for related matters; to provide for
13 a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other
14 purposes.

15 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

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

18 (1) "Homestead" shall have the same meaning as in Code Section 48-5-40 of the
19 O.C.G.A., as amended.

20 (2) "School district ad valorem taxes for educational purposes" means all school district
21 ad valorem taxes for educational purposes levied by, for, or on behalf of Fulton County,
22 including, but not limited to, any ad valorem taxes to pay interest on and to retire county
23 bonded indebtedness.

24 (b)(1) Each resident of Fulton County who is more than 65 years of age and who has
25 owned his or her homestead for at least 30 years but less than 40 years is granted an
26 exemption on that person's homestead from all Fulton County school district ad valorem

27 taxes for educational purposes in the amount of 50 percent of the assessed value of that
28 person's homestead, provided that such exemption shall not reduce the amount of such
29 tax owed in any year by more than \$1,000.00.

30 (2) Each resident of Fulton County who is more than 65 years of age and who has owned
31 his or her homestead for at least 40 years but less than 50 years is granted an exemption
32 on that person's homestead from all Fulton County school district ad valorem taxes for
33 educational purposes in the amount of 70 percent of the assessed value of that person's
34 homestead, provided that such exemption shall not reduce the amount of such tax owed
35 in any year by more than \$2,000.00.

36 (3) Each resident of Fulton County who is more than 65 years of age and who has owned
37 his or her homestead for 50 years or longer is granted an exemption on that person's
38 homestead from all Fulton County school district ad valorem taxes for educational
39 purposes in the amount of 90 percent of the assessed value of that person's homestead,
40 provided that such exemption shall not reduce the amount of such tax owed in any year
41 by more than \$3,000.00.

42 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
43 section unless that person or person's agent files an application with the tax commissioner
44 of Fulton County, or the designee thereof, giving the person's age, the date of the person's
45 purchase of his or her homestead, and such additional information relative to receiving such
46 exemption as will enable the tax commissioner of Fulton County, or the designee thereof, to
47 make a determination regarding the initial and continuing eligibility of such person for such
48 exemption. The tax commissioner of Fulton County, or the designee thereof, shall provide
49 application forms for this purpose.

50 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
51 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
52 as long as the owner occupies the residence as a homestead. After a person has filed the
53 proper application, as provided in subsection (c) of this section, it shall not be necessary to
54 make application thereafter for any year and the exemption shall continue to be allowed to
55 such person. It shall be the duty of any person granted the homestead exemption under
56 subsection (b) of this section to notify the tax commissioner of Fulton County, or the
57 designee thereof, in the event that person for any reason becomes ineligible for that
58 exemption.

59 (e) The exemption granted by subsection (b) of this section shall not apply to or affect state
60 ad valorem taxes, municipal ad valorem taxes for municipal purposes, or county or
61 independent school district ad valorem taxes for educational purposes. The homestead
62 exemption granted by subsection (b) of this section shall be in addition to and not in lieu of

63 any other homestead exemption applicable to school district ad valorem taxes for educational
64 purposes.

65 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
66 beginning on or after January 1, 2021.

67 **SECTION 2.**

68 In accordance with the requirements of Article VII, Section II of the Constitution of the State
69 of Georgia, this Act shall not become law unless it receives the requisite two-thirds' majority
70 vote in both the Senate and the House of Representatives.

71 **SECTION 3.**

72 The election superintendent of Fulton County shall call and conduct an election as provided
73 in this section for the purpose of submitting this Act to the electors of Fulton County for
74 approval or rejection. The election superintendent shall conduct that election on the Tuesday
75 after the first Monday in November, 2020, and shall issue the call and conduct that election
76 as provided by general law. The election superintendent shall cause the date and purpose of
77 the election to be published once a week for two weeks immediately preceding the date
78 thereof in the official organ of Fulton County. The ballot shall have written or printed
79 thereon the words:

80 "() YES Shall the Act be approved which provides a homestead exemption from
81 () NO Fulton County school district ad valorem taxes for educational purposes for
82 county residents older than 65 years in the amount of 50 percent of the
83 assessed value of a person's homestead when such person has owned his or
84 her homestead for at least 30 years but less than 40 years, but not to exceed
85 \$1,000.00 less than the amount of such tax owed, 70 percent of the assessed
86 value of a person's homestead when such person has owned his or her
87 homestead for at least 40 years but less than 50 years, but not to exceed
88 \$2,000.00 less than the amount of such tax owed, and 90 percent of the
89 assessed value of a person's homestead when such person has owned his or
90 her homestead for 50 years or longer, but not to exceed \$3,000.00 less than
91 the amount of such tax owed?"

92 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
93 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
94 such question are for approval of the Act, Section 1 of this Act shall become of full force and
95 effect on January 1, 2021. If the Act is not so approved or if the election is not conducted
96 as provided in this section, Section 1 of this Act shall not become effective and this Act shall
97 be automatically repealed on the first day of January immediately following that election

98 date. The expense of such election shall be borne by Fulton County. It shall be the election
99 superintendent's duty to certify the result thereof to the Secretary of State.

100 **SECTION 4.**

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

103 **SECTION 5.**

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