

House Bill 1242

By: Representatives Drenner of the 85th, Shannon of the 84th, Oliver of the 82nd, and Evans of the 83rd

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from City of Decatur independent school district ad
2 valorem taxes for educational purposes for ten years in the full amount of the assessed value
3 of the homestead for residents of that school district who are 62 years of age or older; to
4 provide for definitions; to specify the terms and conditions of the exemption and the
5 procedures relating thereto; to provide for applicability; to provide for compliance with
6 constitutional requirements; to provide for a referendum, effective dates, and automatic
7 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 educational purposes" means all ad valorem taxes for
12 educational purposes levied by, for, or on behalf of the City of Decatur independent
13 school district, except for any ad valorem taxes to pay interest on and to retire
14 independent school district bonded indebtedness.

15 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
16 the O.C.G.A., as amended.

17 (3) "Senior citizen" means a person who is 62 years of age or older on or before January
18 1 of the year in which application for the exemption under subsection (b) of this section
19 is made.

20 (b) Each resident of the City of Decatur independent school district who is a senior citizen
21 is granted an exemption on that person's homestead from City of Decatur independent school
22 district ad valorem taxes for educational purposes in the full amount of the assessed value
23 of that homestead. The value of that property in excess of such exempted amount shall
24 remain subject to taxation.

25 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
26 section unless such person or person's agent files an application with the governing authority

27 of the City of Decatur, or the designee thereof, giving the person's age and such additional
 28 information relative to receiving such exemption as will enable the governing authority of
 29 the City of Decatur, or the designee thereof, to make a determination regarding the initial and
 30 continuing eligibility of such person for such exemption. The governing authority of the City
 31 of Decatur, or the designee thereof, shall provide application forms for this purpose.

32 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
 33 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
 34 as long as the person granted the homestead exemption under subsection (b) of this section
 35 occupies the residence as a homestead. After a person has filed the proper application as
 36 provided in subsection (c) of this section, it shall not be necessary to make application
 37 thereafter for any year, and the exemption shall continue to be allowed to such person. It
 38 shall be the duty of any person granted the homestead exemption under subsection (b) of this
 39 section to notify the governing authority of the City of Decatur, or the designee thereof, in
 40 the event that person for any reason becomes ineligible for such exemption.

41 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
 42 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
 43 taxes for municipal purposes, or county school district ad valorem taxes for educational
 44 purposes. The homestead exemption granted by subsection (b) of this section shall be in
 45 addition to and not in lieu of any other homestead exemption applicable to City of Decatur
 46 independent school district ad valorem taxes for educational purposes.

47 (f) The exemption granted by subsection (b) of this section shall apply to taxable years
 48 beginning on or after January 1, 2021, and ending on or before December 31, 2030.

49 **SECTION 2.**

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

53 **SECTION 3.**

54 The municipal election superintendent of the City of Decatur shall call and conduct an
 55 election as provided in this section for the purpose of submitting this Act to the electors of
 56 the City of Decatur independent school district for approval or rejection. The municipal
 57 election superintendent shall conduct that election on the Tuesday after the first Monday in
 58 November, 2020, and shall issue the call and conduct that election as provided by general
 59 law. The municipal election superintendent shall cause the date and purpose of the election
 60 to be published once a week for two weeks immediately preceding the date thereof in the
 61 official organ of DeKalb County. The ballot shall have written or printed thereon the words:

