

The House Committee on Intragovernmental Coordination - Local Legislation offers the following substitute to SB 292:

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 tax years 2022 and 2023 in the amount
3 of \$200,000.00 of the assessed value of the homestead for residents of that school district
4 who are between 65 and 69 years of age and whose income does not exceed \$53,000.00; to
5 provide a homestead exemption from City of Decatur independent school district ad valorem
6 taxes for educational purposes for tax years 2022 and 2023 in the amount of \$200,000.00 of
7 the assessed value of the homestead for residents of that school district who are 70 years of
8 age or older regardless of income; to provide for definitions; to specify the terms and
9 conditions of the exemption and the procedures relating thereto; to provide for applicability;
10 to provide for compliance with constitutional requirements; to provide for a referendum,
11 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

12 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

13 **SECTION 1.**

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

15 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
16 educational purposes levied by, for, or on behalf of the City of Decatur independent

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17 school district, except for any ad valorem taxes to pay interest on and to retire
18 independent school district bonded indebtedness.

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

21 (3) "Income" means federal adjusted gross income determined pursuant to the Internal
22 Revenue Code of 1986, as amended, for federal income tax purposes.

23 (b)(1) Each resident of the City of Decatur independent school district who is between 65
24 and 69 years of age is granted an exemption on that person's homestead from City of
25 Decatur independent school district ad valorem taxes for educational purposes in the
26 amount of \$200,000.00 of the assessed value of that homestead. The exemption under
27 this subsection shall only be granted if that person's income, together with the income of
28 the spouse and all other members of the family who also occupy and reside at such
29 homestead, does not exceed \$53,000.00 for the immediately preceding year. The value
30 of that property in excess of such exempted amount shall remain subject to taxation.

31 (2) Each resident of the City of Decatur independent school district who is 70 years of
32 age or older is granted an exemption on that person's homestead from City of Decatur
33 independent school district ad valorem taxes for educational purposes in the amount
34 of \$200,000.00 of the assessed value of that homestead. The value of that property in
35 excess of such exempted amount shall remain subject to taxation.

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

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

54 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
55 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
56 taxes for municipal purposes, or county school district ad valorem taxes for educational
57 purposes. The homestead exemption granted by subsection (b) of this section shall be in
58 addition to and not in lieu of any other homestead exemption applicable to the City of
59 Decatur independent school district ad valorem taxes for educational purposes.

60 (f) The exemptions granted by subsection (b) of this section shall only apply to the taxable
61 years beginning on or after January 1, 2022, and ending on or before December 31, 2023.

62 **SECTION 2.**

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

66 **SECTION 3.**

67 The municipal election superintendent of the City of Decatur shall call and conduct an
68 election as provided in this section for the purpose of submitting this Act to the electors of

69 the City of Decatur independent school district for approval or rejection. The municipal
 70 election superintendent shall conduct that election on the Tuesday after the first Monday in
 71 November, 2021, and shall issue the call and conduct that election as provided by general
 72 law. The municipal election superintendent shall cause the date and purpose of the election
 73 to be published once a week for two weeks immediately preceding the date thereof in the
 74 official organ of DeKalb County. The ballot shall have written or printed thereon the words:

75 " YES Shall the Act be approved which provides a homestead exemption from City
 76 of Decatur independent school district ad valorem taxes for educational
 77 NO purposes for tax years 2022 and 2023 in the amount of \$200,000.00 of the
 78 assessed value of the homestead for residents of that school district who are
 79 between 65 and 69 years of age and whose federal adjusted gross income,
 80 as well as the federal adjusted gross income of the spouse of such resident
 81 and all other members of the family who also reside at such homestead,
 82 does not exceed \$53,000.00 and which provides a homestead exemption
 83 from City of Decatur independent school district ad valorem taxes for
 84 educational purposes for tax years 2022 and 2023 in the amount of
 85 \$200,000.00 of the assessed value of the homestead for residents of that
 86 school district who are 70 years of age or older regardless of income?"

87 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 88 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 89 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 90 effect on January 1, 2022. If the Act is not so approved or if the election is not conducted
 91 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
 92 be automatically repealed on the first day of January immediately following that election
 93 date. The expense of such election shall be borne by the City of Decatur. It shall be the
 94 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

95 **SECTION 4.**

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

98 **SECTION 5.**

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