

Senate Bill 288

By: Senator Parent of the 42nd

AS PASSED SENATE

**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 a period of five years 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 \$62,000.00; to
5 provide a homestead exemption from City of Decatur independent school district ad valorem
6 taxes for educational purposes for a period of five years in the amount of \$200,000.00 of the
7 assessed value of the homestead for residents of that school district who are 70 years of age
8 or older regardless of income; to provide for definitions; to specify the terms and conditions
9 of the exemption and the procedures relating thereto; to provide for applicability; to provide
10 for compliance with constitutional requirements; to provide for a referendum, effective dates,
11 automatic repeal, mandatory execution of election, and judicial remedies regarding failure
12 to comply; to repeal conflicting laws; and for other purposes.

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

14 **SECTION 1.**

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

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

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

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

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

24 (b)(1) Each resident of the City of Decatur independent school district who is between 65
25 and 69 years of age is granted an exemption on that person's homestead from City of
26 Decatur independent school district ad valorem taxes for educational purposes in the
27 amount of \$200,000.00 of the assessed value of that homestead. The exemption under
28 this subsection shall only be granted if that person's income, together with the income of
29 the spouse and all other members of the family who also occupy and reside at such
30 homestead, does not exceed \$62,000.00 for the immediately preceding year. The value
31 of that property in excess of such exempted amount shall remain subject to taxation.

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

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

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

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

61 (f) The exemptions granted by subsection (b) of this section shall only apply to the taxable
62 years beginning on or after January 1, 2024, and ending on or before December 31, 2028.

63 **SECTION 2.**

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

67 **SECTION 3.**

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

70 the City of Decatur independent school district for approval or rejection. The municipal
 71 election superintendent shall conduct that election on the Tuesday after the first Monday in
 72 November, 2023, and shall issue the call and conduct that election as provided by general
 73 law. The municipal election superintendent shall cause the date and purpose of the election
 74 to be published once a week for two weeks immediately preceding the date thereof in the
 75 official organ of DeKalb County. The ballot shall have written or printed thereon the words:

76 "() YES Shall the Act be approved which provides a homestead exemption from City
 77 of Decatur independent school district ad valorem taxes for educational
 78 () NO purposes for a period of five years in the amount of \$200,000.00 of the
 79 assessed value of the homestead for residents of that school district who are
 80 between 65 and 69 years of age and whose federal adjusted gross income,
 81 as well as the federal adjusted gross income of the spouse of such resident
 82 and all other members of the family who also reside at such homestead,
 83 does not exceed \$62,000.00 and which provides a homestead exemption
 84 from City of Decatur independent school district ad valorem taxes for
 85 educational purposes for a period of five years in the amount of \$200,000.00
 86 of the assessed value of the homestead for residents of that school district
 87 who are 70 years of age or older regardless of income?"

88 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 89 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 90 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 91 effect on January 1, 2024. If the Act is not so approved or if the election is not conducted
 92 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
 93 be automatically repealed on the first day of July immediately following that election date.
 94 The expense of such election shall be borne by the City of Decatur. It shall be the municipal
 95 election superintendent's duty to certify the result thereof to the Secretary of State. The
 96 provisions of this section shall be mandatory upon the municipal election superintendent and

97 are not intended as directory. If the municipal election superintendent fails or refuses to
98 comply with this section, any elector of the City of Decatur independent school district may
99 apply for a writ of mandamus to compel the municipal election superintendent to perform his
100 or her duties under this section. If the court finds that the municipal election superintendent
101 has not complied with this section, the court shall fashion appropriate relief requiring the
102 municipal election superintendent to call and conduct such election on the date required by
103 this section or on the next date authorized for special elections provided for in Code
104 Section 21-2-540 of the O.C.G.A.

105 **SECTION 4.**

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

108 **SECTION 5.**

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