

Senate Bill 439

By: Senators Esteves of the 6th, Orrock of the 36th, Halpern of the 39th, Parent of the 42nd, McLaurin of the 14th and others

**AS PASSED SENATE**

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from City of Atlanta independent school district ad  
2 valorem taxes for educational purposes in the amount of \$100,000.00 of the assessed value  
3 of the homestead for residents of that city who are 65 years of age or older and whose income  
4 does not exceed \$100,000.00; to provide for definitions; to specify the terms and conditions  
5 of the exemption and the procedures relating thereto; to provide for applicability; to provide  
6 for compliance with constitutional requirements; to provide for a referendum, effective dates,  
7 automatic repeal, mandatory execution of election, and judicial remedies regarding failure  
8 to comply; to provide for related matters; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

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

12 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for  
13 educational purposes levied by, for, or on behalf of the City of Atlanta independent  
14 school district, except for any ad valorem taxes to pay interest on and to retire educational  
15 bonded indebtedness.

16 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
17 the O.C.G.A., as amended, with the additional qualification that it shall include not more  
18 than five contiguous acres of homestead property.

19 (3) "Income" means gross income from all sources determined pursuant to Chapter 7 of  
20 Title 48 of the O.C.G.A., as amended, for state income tax purposes, excluding income  
21 received as retirement, survivor, or disability benefits under the federal Social Security  
22 Act or under any other public or private retirement, disability, or pension system, but  
23 including such income which is in excess of the maximum amount authorized to be paid  
24 to an individual and such individual's spouse under the federal Social Security Act.  
25 Income from such sources in excess of such maximum amount shall be included as  
26 income for the purposes of this Act.

27 (4) "Senior citizen" means a person who is 65 years of age or older on or before  
28 January 1 of the year in which application for the exemption under subsection (b) of this  
29 section is made.

30 (b)(1) Except as provided in paragraphs (2) and (3) of this subsection, each resident of  
31 the City of Atlanta independent school district who is a senior citizen is granted an  
32 exemption on that person's homestead from all City of Atlanta independent school district  
33 ad valorem taxes for educational purposes in the amount of \$100,000.00 of the assessed  
34 value of that homestead. The value of that property in excess of such exempted amount  
35 shall remain subject to taxation.

36 (2) The exemption under this subsection shall only be granted if that person's net income,  
37 together with the income of the spouse who also occupies and resides at such homestead,  
38 does not exceed \$100,000.00 for the immediately preceding taxable year.

39 (3) The maximum amount of homestead exemptions granted under this Act shall not  
40 exceed \$10 million in the aggregate annually. Upon the closing of the books for the  
41 filing of homestead exemptions for each taxable year, the governing authority of the City  
42 of Atlanta or its designee shall calculate the aggregate amount of homestead exemptions

43 claimed under this Act for such taxable year. If such total is equal to or less than \$10  
44 million in the aggregate for that taxable year, then each senior citizen claiming a  
45 homestead exemption under this Act shall receive the full value of such exemption. If  
46 the total exceeds \$10 million in the aggregate for that taxable year, the governing  
47 authority or its designee shall calculate the amount by which the total exceeds \$10 million  
48 and shall reduce the amount of homestead exemptions claimed by such senior citizens in  
49 an amount equal to such difference so that the total amount of homestead exemptions  
50 being claimed under this Act for such taxable year shall equal \$10 million. Such  
51 reduction shall be applied on proportionate basis.

52 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
53 section unless such person or person's agent files an application with the governing authority  
54 of the City of Atlanta, or the designee thereof, giving the person's age, income, and such  
55 additional information relative to receiving such exemption as will enable the governing  
56 authority of the City of Atlanta, or the designee thereof, to make a determination regarding  
57 the initial and continuing eligibility of such person for such exemption. The governing  
58 authority of the City of Atlanta, or the designee thereof, shall provide application forms for  
59 this purpose.

60 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
61 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
62 as long as the person granted the homestead exemption under subsection (b) of this section  
63 occupies the residence as a homestead. After a person has filed the proper application as  
64 provided in subsection (c) of this section, it shall not be necessary to make application  
65 thereafter for any year, and the exemption shall continue to be allowed to such person. It  
66 shall be the duty of any person granted the homestead exemption under subsection (b) of this  
67 section to notify the governing authority of the City of Atlanta, or the designee thereof, in the  
68 event that such person for any reason becomes ineligible for such exemption.

69 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
70 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem  
71 taxes for municipal purposes, or county school district ad valorem taxes for educational  
72 purposes. The homestead exemption granted by subsection (b) of this section shall be in lieu  
73 of and not in addition to any other homestead exemption applicable to City of Atlanta  
74 independent school district ad valorem taxes for educational purposes.

75 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
76 beginning on or after January 1, 2025.

77

## **SECTION 2.**

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

81

## **SECTION 3.**

82 The municipal election superintendent of the City of Atlanta shall call and conduct an  
83 election as provided in this section for the purpose of submitting this Act to the electors of  
84 the City of Atlanta independent school district for approval or rejection. The municipal  
85 election superintendent shall conduct that election on the Tuesday after the first Monday in  
86 November, 2024, and shall issue the call and conduct that election as provided by general  
87 law. The municipal election superintendent shall cause the date and purpose of the election  
88 to be published once a week for two weeks immediately preceding the date thereof in the  
89 official organ of Fulton County. The ballot shall have written or printed thereon the words:

90 "( ) YES Shall the Act be approved which provides a homestead exemption from City  
 91 ( ) NO of Atlanta independent school district ad valorem taxes for educational  
 92 purposes in the amount of \$100,000.00 of the assessed value of the  
 93 homestead for residents of that school district who are 65 years of age or  
 older and whose income does not exceed \$100,000.00?"

94 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 95 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 96 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
 97 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted  
 98 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
 99 be automatically repealed on the first day of January immediately following that election  
 100 date. The expense of such election shall be borne by the City of Atlanta. It shall be the  
 101 municipal election superintendent's duty to certify the result thereof to the Secretary of State.  
 102 The provisions of this section shall be mandatory upon the municipal election superintendent  
 103 and are not intended as directory. If the municipal election superintendent fails or refuses  
 104 to comply with this section, any elector of the City of Atlanta independent school district  
 105 may apply for a writ of mandamus to compel the municipal election superintendent to  
 106 perform his or her duties under this section. If the court finds that the municipal election  
 107 superintendent has not complied with this section, the court shall fashion appropriate relief  
 108 requiring the municipal election superintendent to call and conduct such election on the date  
 109 required by this section or on the next date authorized for special elections provided for in  
 110 Code Section 21-2-540 of the O.C.G.A.

111 **SECTION 4.**

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

114

**SECTION 5.**

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