

Senators Esteves of the 35th, Orrock of the 36th, Kemp of the 38th, Harrell of the 40th, McLaurin of the 14th and others offered the following substitute to SB 330:

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 \$50,000.00 of the assessed value of
3 the homestead for residents of that city who are 65 years of age or older with an aggregate
4 maximum of \$487,804,878.00; 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.

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

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

(b)(1) Except as provided in paragraph (2) of this subsection, each resident of the City of Atlanta independent school district who is a senior citizen is granted an exemption on that person's homestead from all City of Atlanta independent school district ad valorem taxes for educational purposes in the amount of \$50,000.00 of the assessed value of that homestead. The value of that property in excess of such exempted amount shall remain subject to taxation.

(2) The maximum amount of homestead exemptions granted under this Act shall not exceed \$487,804,878.00 in the aggregate annually. Upon the closing of the books for the filing of homestead exemptions for each taxable year, the governing authority of the City of Atlanta or its designee shall calculate the aggregate amount of homestead exemptions claimed under this Act for such taxable year. If such total is equal to or less than \$487,804,878.00 in the aggregate for that taxable year, then each senior citizen claiming a homestead exemption under this Act shall receive the full value of such exemption. If the total exceeds \$487,804,878.00 in the aggregate for that taxable year, the governing authority or its designee shall calculate the amount by which the total exceeds \$487,804,878.00 and shall reduce the amount of homestead exemptions claimed by such senior citizens in an amount equal to such difference so that the total amount of homestead exemptions being claimed under this Act for such taxable year shall equal \$487,804,878.00. Such reduction shall be applied on a proportionate basis.

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

43 of the City of Atlanta, or the designee thereof, giving the person's age and such additional
44 information relative to receiving such exemption as will enable the governing authority of
45 the City of Atlanta, or the designee thereof, to make a determination regarding the initial and
46 continuing eligibility of such person for such exemption. The governing authority of the City
47 of Atlanta, or the designee thereof, shall provide application forms for this purpose.

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

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

63 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
64 beginning on or after January 1, 2026.

SECTION 2.

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

SECTION 3.

The municipal election superintendent of the City of Atlanta shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the City of Atlanta independent school district for approval or rejection. The municipal election superintendent shall conduct that election on the Tuesday after the first Monday in November, 2025, and shall issue the call and conduct that election as provided by general law. The municipal election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Fulton County. The ballot shall have written or printed thereon the words:

"() YES Shall the Act be approved which provides a homestead exemption from City
() NO of Atlanta independent school district ad valorem taxes for educational
purposes in the amount of \$50,000.00 of the assessed value of the
homestead for residents of that school district who are 65 years of age or
older with an aggregate cap of \$487,804,878.00?"

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2026. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective, and this Act shall be automatically repealed on the 365th calendar day following the election date provided for in this section. The expense of such election shall be borne by the City of Atlanta. It shall be the municipal election superintendent's duty to certify the result thereof to the Secretary

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

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.

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SECTION 5.

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