

House Bill 1481

By: Representatives Cannon of the 58th, Schofield of the 63rd, Holland of the 54th, Evans of the 57th, Evans of the 89th, and others

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 an amount equal to the amount by which the
3 current year assessed value of a homestead exceeds the base year assessed value of
4 homesteads in certain designated zip codes; to provide for definitions; to specify the terms
5 and conditions of the exemption and the procedures relating thereto; to provide for
6 applicability; to provide for compliance with constitutional requirements; to provide for a
7 referendum, effective dates, automatic repeal, mandatory execution of election, and judicial
8 remedies regarding failure to comply; to provide for related matters; to repeal conflicting
9 laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

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

13 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
14 educational purposes levied by, for, or on behalf of the City of Atlanta independent
15 school district, [including, but not limited to, any ad valorem taxes to pay interest on and
16 to retire independent school district bonded indebtedness.

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- 17 (2) "Adjusted base year assessed value" means the sum of:
- 18 (A) The previous adjusted base year assessed value;
- 19 (B) An amount equal to the difference between the current year assessed value of the
- 20 homestead and the base year assessed value of the homestead, provided that such
- 21 amount shall not exceed the lesser of 5 percent or the annual inflationary index rate
- 22 determined by the tax commissioner. The governing authority of the City of Atlanta,
- 23 or the designee thereof shall establish a method for determining annual inflationary
- 24 index rates which reflect the effects of inflation and deflation on the cost of living for
- 25 residents of the City of Atlanta for a given calendar year. Such method may utilize the
- 26 Consumer Price Index, as reported by the Bureau of Labor Statistics of the United
- 27 States Department of Labor or any other similar index established by the federal
- 28 government, if the governing authority of the City of Atlanta, or the designee thereof
- 29 determines that such federal index fairly reflects the effects of inflation and deflation
- 30 on the cost of living for residents of the City of Atlanta; and
- 31 (C) The value of any substantial property change, provided that no such value added
- 32 improvements to the homestead shall be duplicated as to the same addition or
- 33 improvement.
- 34 (3) "Base year" means:
- 35 (A) Between the 2022, 2023, and 2024 taxable years, the lowest assessed value of the
- 36 homestead, including any final determination of value on appeal pursuant to Code
- 37 Section 48-5-311 of the O.C.G.A., as amended, with respect to an exemption pursuant
- 38 to this Act which is first granted to a person on such person's homestead in the 2025
- 39 taxable year or who thereafter reapplies for and is granted such exemption in the 2026
- 40 taxable year, or thereafter, solely because of a change in ownership to a joint tenancy
- 41 with right of survival; or

42 (B) In all other cases, the taxable year immediately preceding the taxable year in which
43 the exemption under this Act is first granted to the most recent owner of such
44 homestead;

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

47 (b) Each resident of the City of Atlanta independent school district, whose homestead is
48 located in one or more of the following zip codes, 30310, 30311, 30314, 30315, 30318,
49 30331, or 30354, is granted an exemption on that person's homestead from City of Atlanta
50 independent school district ad valorem taxes for educational purposes in an amount equal to
51 the amount by which the current year assessed value of that homestead exceeds the base year
52 assessed value, including any final determination of value on appeal pursuant to Code
53 Section 48-5-311 of the O.C.G.A., as amended, of that homestead. This exemption shall not
54 apply to taxes assessed on improvements to such homestead or additional land that is added
55 to such homestead after January 1 of the base year. If any real property is removed from
56 such homestead, the base year assessed value, including any final determination of value on
57 appeal pursuant to Code Section 48-5-311 of the O.C.G.A., as amended, shall be adjusted to
58 reflect such removal, and the exemption shall be recalculated accordingly. The value of that
59 property in excess of such exempted amount shall remain subject to taxation.

60 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
61 section unless such person or person's agent files an application with the governing authority
62 of the City of Atlanta, or the designee thereof, providing such information relative to
63 receiving such exemption as will enable the governing authority of the City of Atlanta, or the
64 designee thereof, to make a determination regarding the initial and continuing eligibility of
65 such person for such exemption. The governing authority of the City of Atlanta, or the
66 designee thereof, shall provide application forms for this purpose.

67 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
68 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year

69 so long as the person granted the homestead exemption under subsection (b) of this section
70 occupies the residence as a homestead. After a person has filed the proper application as
71 provided in subsection (c) of this section, it shall not be necessary to make application
72 thereafter for any year, and the exemption shall continue to be allowed to such person. It
73 shall be the duty of any person granted the homestead exemption under subsection (b) of this
74 section to notify the governing authority of the City of Atlanta, or the designee thereof, in the
75 event that such person for any reason becomes ineligible for such exemption.

76 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
77 state ad valorem taxes, county ad valorem taxes for county purposes, county school district
78 ad valorem taxes for educational purposes, or municipal ad valorem taxes for municipal
79 purposes. The homestead exemption granted by subsection (b) of this section shall be in
80 addition to and not in lieu of any other homestead exemption applicable to City of Atlanta
81 independent school district ad valorem taxes for educational purposes.

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

84 **SECTION 2.**

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

88 **SECTION 3.**

89 The municipal election superintendent of the City of Atlanta shall call and conduct an
90 election as provided in this section for the purpose of submitting this Act to the electors of
91 the City of Atlanta independent school district for approval or rejection. The municipal
92 election superintendent shall conduct that election on the Tuesday following the first Monday
93 in November, 2024, and shall issue the call and conduct that election as provided by general

94 law. The municipal election superintendent shall cause the date and purpose of the election
 95 to be published once a week for two weeks immediately preceding the date thereof in the
 96 official organ of Fulton and DeKalb counties. The ballot shall have written or printed
 97 thereon the words:

98 " YES Shall the Act be approved which provides a homestead exemption to
 99 homeowners whose homestead is located in one or more of the following
 100 NO zip codes, 30310, 30311, 30314, 30315, 30318, 30331, or 30354, from City
 101 of Atlanta independent school district ad valorem taxes for educational
 102 purposes in an amount equal to the amount by which the current year
 103 assessed value of a homestead exceeds its base year assessed value, with the
 104 initial base year being the lowest assessed value between the 2022, 2023,
 105 and 2024 taxable years, provided that the base year assessed value of such
 106 homestead shall be adjusted annually by the lesser of 5 percent or the annual
 107 inflationary index rate?

108 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 109 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 110 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 111 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted
 112 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
 113 be automatically repealed on the first day of July immediately following that election date.
 114 The expense of such election shall be borne by the City of Atlanta. It shall be the municipal
 115 election superintendent's duty to certify the result thereof to the Secretary of State. The
 116 provisions of this section shall be mandatory upon the municipal election superintendent and
 117 are not intended as directory. If the municipal election superintendent fails or refuses to
 118 comply with this section, any elector of the City of Atlanta independent school district may
 119 apply for a writ of mandamus to compel the municipal election superintendent to perform his
 120 or her duties under this section. If the court finds that the municipal election superintendent

121 has not complied with this section, the court shall fashion appropriate relief requiring the
122 municipal election superintendent to call and conduct such election on the date required by
123 this section or on the next date authorized for special elections provided for in Code
124 Section 21-2-540 of the O.C.G.A.

125 **SECTION 4.**

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

128 **SECTION 5.**

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