

Senate Bill 342

By: Senator Parent of the 42nd

AS PASSED SENATE

**A BILL TO BE ENTITLED
AN ACT**

1 To provide for a homestead exemption from City of Decatur ad valorem taxes for municipal
2 purposes except for ad valorem taxes levied to pay interest on and to retire municipal bonded
3 indebtedness in the amount of \$15,000.00 of the assessed value of the homestead for
4 residents of that city who are 62 years of age or older and whose income does not exceed
5 \$50,000.00; to provide for definitions; to specify the terms and conditions of the exemption
6 and the procedures relating thereto; to provide for applicability; to provide for a referendum,
7 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

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

9 **SECTION 1.**

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

11 (1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal
12 purposes levied by, for, or on behalf of the City of Decatur, except for ad valorem taxes
13 levied to pay interest on and to retire municipal bonded indebtedness.

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

16 (3) "Income" means Georgia taxable net income determined pursuant to Chapter 7 of
17 Title 48 of the O.C.G.A., as amended, for state income tax purposes, including, but not
18 limited to, any federal old-age, survivor, or disability insurance benefits, or benefits
19 received from any retirement or pension fund when such benefits are based on
20 contributions made thereto by that resident or that resident's spouse or other family
21 member residing at the homestead.

22 (4) "Senior citizen" means a person who is 62 years of age or older on or before January
23 1 of the year in which application for the exemption under subsection (b) of this section
24 is made.

25 (b) Each resident of the City of Decatur who is a senior citizen is granted an exemption on
26 that person's homestead from City of Decatur ad valorem taxes for municipal purposes in the

27 amount of \$15,000.00 of the assessed value of that homestead. The exemption granted by
28 this subsection shall only be granted if such resident's income together with the income of
29 the spouse of that resident and all other members of the family of that resident who also
30 reside at such homestead does not exceed \$50,000.00 for the immediately preceding year.
31 The exemption granted by this subsection shall apply to ad valorem taxes for municipal
32 purposes, but shall not apply to or affect state ad valorem taxes, ad valorem taxes for
33 educational purposes, or county ad valorem taxes for county purposes. The value of that
34 property in excess of such exempted amount shall remain subject to taxation unless otherwise
35 exempted.

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

44 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
45 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
46 as long as the owner occupies the residence as a homestead. It shall be the duty of any
47 person granted the homestead exemption under subsection (b) of this section to notify the
48 governing authority of the City of Decatur, or the designee thereof, in the event that person
49 for any reason becomes ineligible for that exemption.

50 (e) The homestead exemption granted by subsection (b) of this section may be claimed in
51 addition to any other homestead exemption applicable to municipal ad valorem taxes for
52 municipal purposes.

53 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
54 beginning after December 31, 2016.

55 **SECTION 2.**

56 The municipal election superintendent of the City of Decatur shall call and conduct an
57 election as provided in this section for the purpose of submitting this Act to the electors of
58 the City of Decatur for approval or rejection. The municipal election superintendent shall
59 conduct that election in conjunction with the November, 2016, general election and shall
60 issue the call and conduct that election as provided by general law. The municipal election
61 superintendent shall cause the date and purpose of the election to be published once a week

62 for two weeks immediately preceding the date thereof in the official organ of DeKalb
63 County. The ballot shall have written or printed thereon the words:

64 "() YES Shall the Act be approved which provides a homestead exemption from City
65 of Decatur ad valorem taxes for municipal purposes except for ad valorem
66 taxes levied to pay interest on and to retire municipal bonded indebtedness
67 in the amount of \$15,000.00 of the assessed value of the homestead for
68 () NO residents of that city who are 62 years of age or older and whose income
69 does not exceed \$50,000.00?"

70 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
71 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
72 such question are for approval of the Act, Section 1 of this Act shall become of full force and
73 effect on January 1, 2017. If the Act is not so approved or if the election is not conducted
74 as provided in this section, Section 1 of this Act shall not become effective and this Act shall
75 be automatically repealed on the first day of January immediately following that election
76 date. The expense of such election shall be borne by the City of Decatur. It shall be the
77 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

78 **SECTION 3.**

79 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
80 its approval by the Governor or upon its becoming law without such approval.

81 **SECTION 4.**

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