

Senate Bill 486

By: Senators Jordan of the 6th, Tate of the 38th, Williams of the 39th, Parent of the 42nd,
Orrock of the 36th 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 the amount of \$100,000.00 of the assessed value
3 of the homestead for residents of that school district who are 65 years of age or older; to
4 provide for definitions; to specify the terms and conditions of the exemption and the
5 procedures relating thereto; to provide for applicability; to provide for a referendum,
6 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 style="text-align:center">**SECTION 1.**

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

10 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
11 educational purposes levied by, for, or on behalf of the City of Atlanta independent
12 school district, including, but not limited to, any ad valorem taxes to pay interest on and
13 to retire independent school district 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) "Senior citizen" means a person who is 65 years of age or older on or before
17 January 1 of the year in which application for the exemption under subsection (b) of this
18 section is made.

19 (b) Each resident of the City of Atlanta independent school district who is a senior citizen
20 is granted an exemption on that person's homestead from all City of Atlanta independent
21 school district ad valorem taxes for educational purposes in the amount of \$100,000.00 of
22 the assessed value of that homestead. The value of that property in excess of such exempted
23 amount shall remain subject to taxation.

24 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
25 section unless such person or person's agent files an application with the tax commissioner
26 of Fulton County, giving the person's age and such additional information relative to

27 receiving such exemption as will enable the tax commissioner of Fulton County to make a
 28 determination regarding the initial and continuing eligibility of such person for such
 29 exemption. The tax commissioner of Fulton County shall provide application forms for this
 30 purpose.

31 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
 32 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
 33 as long as the person granted the homestead exemption under subsection (b) of this section
 34 occupies the residence as a homestead. After a person has filed the proper application as
 35 provided in subsection (c) of this section, it shall not be necessary to make application
 36 thereafter for any year, and the exemption shall continue to be allowed to such person. It
 37 shall be the duty of any person granted the homestead exemption under subsection (b) of this
 38 section to notify the tax commissioner of Fulton County in the event that person for any
 39 reason becomes ineligible for that exemption.

40 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
 41 state ad valorem taxes, municipal ad valorem taxes for municipal purposes, county ad
 42 valorem taxes for county purposes, or county school district ad valorem taxes for educational
 43 purposes. The homestead exemption granted by subsection (b) of this section shall be in lieu
 44 of any other homestead exemption applicable to City of Atlanta independent school district
 45 ad valorem taxes for educational purposes.

46 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
 47 beginning on or after January 1, 2019.

48 **SECTION 2.**

49 The election superintendent of the City of Atlanta shall call and conduct an election as
 50 provided in this section for the purpose of submitting this Act to the electors of the City of
 51 Atlanta independent school district for approval or rejection. The election superintendent
 52 shall conduct that election on the Tuesday after the first Monday in November, 2018, and
 53 shall issue the call and conduct that election as provided by general law. The election
 54 superintendent shall cause the date and purpose of the election to be published once a week
 55 for two weeks immediately preceding the date thereof in the official organ of Fulton County.
 56 The ballot shall have written or printed thereon the words:

57 "() YES Shall the Act be approved which provides a homestead exemption from City
 58 () NO of Atlanta independent school district ad valorem taxes for educational
 59 purposes in the amount of \$100,000.00 of the assessed value of the
 60 homestead for residents of that school district who are 65 years of age or
 61 older?"

62 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
63 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
64 such question are for approval of the Act, Section 1 of this Act shall become of full force and
65 effect on January 1, 2019. If the Act is not so approved or if the election is not conducted
66 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
67 be automatically repealed on the first day of January immediately following that election
68 date. The expense of such election shall be borne by the City of Atlanta. It shall be the
69 election superintendent's duty to certify the result thereof to the Secretary of State.

70 **SECTION 3.**

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

73 **SECTION 4.**

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