

Senate Bill 531

By: Senators Orrock of the 36th, Jordan of the 6th and Tate of the 38th

**AS PASSED SENATE**

**A BILL TO BE ENTITLED**

**AN ACT**

1 To provide for a new homestead exemption from City of Atlanta ad valorem taxes for  
 2 municipal purposes in the amount of \$30,000.00 for each resident of the City of Atlanta who  
 3 holds real property subject to a written lease having an initial term of not less than 99 years  
 4 with a landlord that is an entity exempt from taxation under Section 501(c)(3) of the federal  
 5 Internal Revenue Code and who owns all improvements located on the real property; to  
 6 provide for definitions; to specify the terms and conditions of the exemption and the  
 7 procedures relating thereto; to provide for applicability; to provide for related matters; to  
 8 provide for compliance with constitutional requirements; to provide for a referendum,  
 9 effective dates, and automatic repeal; to repeal conflicting 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) "Property taxes for city purposes" means all ad valorem taxes for municipal purposes  
 14 levied by, for, or on behalf of the City of Atlanta, but excluding any ad valorem taxes to  
 15 pay interest on and to retire municipal 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 only the  
 18 primary residence and not more than five contiguous acres of land immediately  
 19 surrounding such residence.

20 (b) Each resident of the City of Atlanta who holds real property subject to a written lease  
 21 having an initial term of not less than 99 years with a landlord that is an entity exempt from  
 22 taxation under Section 501(c)(3) of the federal Internal Revenue Code and who owns all  
 23 improvements located on the real property is granted an exemption on that person's  
 24 homestead from City of Atlanta ad valorem taxes for municipal purposes in the amount of  
 25 \$30,000.00 of the assessed value of that homestead. The value of such property in excess  
 26 of such exempted amount shall remain subject to taxation.

27 (c) The surviving spouse of the person who has been granted the exemption provided for  
28 in subsection (b) of this section shall continue to receive such exemption, so long as that  
29 surviving spouse continues to occupy the home as a residence and homestead.

30 (d) A person shall not receive the homestead exemption granted by subsection (b) of this  
31 section unless the person or person's agent files an application with the governing authority,  
32 or its designee, of the City of Atlanta giving such information relative to receiving such  
33 exemption as will enable the governing authority, or its designee, to make a determination  
34 regarding the initial and continuing eligibility of such owner for such exemption. The  
35 governing authority, or its designee, of the City of Atlanta shall provide application forms  
36 for this purpose.

37 (e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1  
38 of the O.C.G.A., as amended. The exemption shall be automatically renewed from year  
39 to year so long as the owner occupies the residence as a homestead. After a person has  
40 filed the proper application as provided in subsection (d) of this section, it shall not be  
41 necessary to make application thereafter for any year and the exemption shall continue to  
42 be allowed to such person. It shall be the duty of any person granted the homestead  
43 exemption under subsection (b) of this section to notify the governing authority, or its  
44 designee, of the municipality in the event that person for any reason becomes ineligible for  
45 that exemption.

46 (f) The exemption granted by subsection (b) of this section shall not apply to or affect state  
47 ad valorem taxes, county or independent school district ad valorem taxes for educational  
48 purposes, or county ad valorem taxes for county purposes. The homestead exemption  
49 granted by subsection (b) of this section shall be in addition to and not in lieu of any other  
50 homestead exemption applicable to property taxes for city purposes.

51 (g) The exemption granted by subsection (b) of this section shall apply to all taxable years  
52 beginning on or after the first day of January of the year immediately following the  
53 approval of this exemption by the voters as provided for in Section 3 of this Act.

54 **SECTION 2.**

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

58 **SECTION 3.**

59 The municipal election superintendent of the City of Atlanta shall call and conduct an  
60 election as provided in this section for the purpose of submitting this Act to the electors of  
61 the City of Atlanta for approval or rejection. The municipal election superintendent shall

62 conduct that election on any permissible special election date under Code Section 21-2-540  
 63 of the O.C.G.A., but not later than the November, 2022, general election and shall issue the  
 64 call and conduct such election as provided by general law. The municipal election  
 65 superintendent shall cause the date and purpose of the election to be published once a week  
 66 for two weeks immediately preceding the date thereof in the official organ of the City of  
 67 Atlanta. The ballot shall have written or printed thereon the words:

68 "( ) YES Shall the Act be approved which provides a new homestead exemption from  
 69 City of Atlanta ad valorem taxes for municipal purposes in the amount of  
 70 ( ) NO \$30,000.00 for each resident of the City of Atlanta who holds real property  
 71 subject to a written lease having an initial term of not less than 99 years  
 72 with a landlord that is an entity exempt from taxation under Section  
 73 501(c)(3) of the federal Internal Revenue Code and who owns all  
 74 improvements located on the real property?"

75 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons  
 76 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
 77 cast on such question are for approval of the Act, Section 1 of this Act shall become of full  
 78 force and effect on the first day of January of the year immediately following the approval  
 79 of this exemption by the voters as provided for in this section. If the Act is not so approved,  
 80 Section 1 of this Act shall not become effective and this Act shall be automatically repealed  
 81 on the first day of January immediately following that election date. If the election is not  
 82 conducted as provided in this section, Section 1 of this Act shall not become effective and  
 83 this Act shall be automatically repealed on January 1, 2023. The expense of such election  
 84 shall be borne by the City of Atlanta. It shall be the municipal election superintendent's duty  
 85 to certify the result thereof to the Secretary of State.

86 **SECTION 4.**

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

89 **SECTION 5.**

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