

House Bill 1166

By: Representative Jones of the 60th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from City of Atlanta ad valorem taxes for municipal
2 purposes in the amount of \$50,000.00 of the assessed value of the homestead for residents
3 of that city who are 65 years of age or older; to provide for definitions; to specify the terms
4 and conditions of the exemption and the procedures relating thereto; to provide for
5 applicability; to provide for compliance with constitutional requirements; to provide for a
6 referendum, effective dates, automatic repeal, mandatory execution of election, and judicial
7 remedies regarding failure to comply; to provide for related matters; to repeal conflicting
8 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 municipal purposes" means all ad valorem taxes for municipal
13 purposes levied by, for, or on behalf of the City of Atlanta, including, but not limited to,
14 any ad valorem taxes to pay interest on and to retire municipal bonded indebtedness.

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

18 (b) Each resident of the City of Atlanta who is 65 years of age or older is granted an
19 exemption on that person's homestead from City of Atlanta ad valorem taxes for municipal
20 purposes in the amount of \$50,000.00 of the assessed value of that homestead. The value of
21 that property in excess of such exempted amount shall remain subject to taxation.

22 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
23 section unless such person or person's agent files an application with the governing authority
24 of the City of Atlanta, or the designee thereof, giving the person's age and such additional
25 information relative to receiving such exemption as will enable the governing authority of
26 the City of Atlanta, or the designee thereof, to make a determination regarding the initial and
27 continuing eligibility of such person for such exemption. The governing authority of the City
28 of Atlanta, or the designee thereof, shall provide application forms for this purpose.

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

38 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
39 state ad valorem taxes, county ad valorem taxes for county purposes, or county or
40 independent school district ad valorem taxes for educational purposes. The homestead
41 exemption granted by subsection (b) of this section shall be in lieu of and not in addition to

42 any other homestead exemption applicable to City of Atlanta ad valorem taxes for municipal
43 purposes granted by local law.

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

46 **SECTION 2.**

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

50 **SECTION 3.**

51 The municipal election superintendent of the City of Atlanta shall call and conduct an
52 election as provided in this section for the purpose of submitting this Act to the electors of
53 the City of Atlanta for approval or rejection. The municipal election superintendent shall
54 conduct that election on the Tuesday following the first Monday in November, 2024, and
55 shall issue the call and conduct that election as provided by general law. The municipal
56 election superintendent shall cause the date and purpose of the election to be published once
57 a week for two weeks immediately preceding the date thereof in the official organ of Fulton
58 and DeKalb counties. The ballot shall have written or printed thereon the words:

59 "() YES Shall the Act be approved which provides a homestead exemption from City
60 () NO of Atlanta ad valorem taxes for municipal purposes in the amount of
61 \$50,000.00 of the assessed value of the homestead for residents of that city
62 who are 65 years of age or older?"

63 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
64 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
65 such question are for approval of the Act, Section 1 of this Act shall become of full force and
66 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted

67 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
68 be automatically repealed on the first day of July immediately following that election date.
69 The expense of such election shall be borne by the City of Atlanta. It shall be the municipal
70 election superintendent's duty to certify the result thereof to the Secretary of State. The
71 provisions of this section shall be mandatory upon the municipal election superintendent and
72 are not intended as directory. If the municipal election superintendent fails or refuses to
73 comply with this section, any elector of the City of Atlanta may apply for a writ of
74 mandamus to compel the municipal election superintendent to perform his or her duties
75 under this section. If the court finds that the municipal election superintendent has not
76 complied with this section, the court shall fashion appropriate relief requiring the municipal
77 election superintendent to call and conduct such election on the date required by this section
78 or on the next date authorized for special elections provided for in Code Section 21-2-540
79 of the O.C.G.A.

80 **SECTION 4.**

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

83 **SECTION 5.**

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