PERSONAL PAPERS

REFERRED

OCT 01, 2001

01-R-1640

A RESOLUTION

BY Lee Morris

10/01/01 Full Council meeting

A RESOLUTION TO SUPPORT HB 515, WHICH PROVIDES FOR A HOMESTEAD EXEMPTION FROM CERTAIN CITY OF ATLANTA AD VALOREM TAXES FOR MUNICIPAL PURPOSES, AND TO INCLUDE THE CITY OF ATLANTA'S SUPPORT OF HB 515 IN THE CITY OF ATLANTA'S 2002 LEGISLATIVE PACKAGE; AND FOR OTHER PURPOSES.

WHEREAS, the City of Atlanta wishes to allow for a homestead exemption from certain City Of Atlanta Ad Valorem taxes, and relating that exemption to the Consumer Price Index; and

WHEREAS, House Bill 515, grants City of Atlanta residents a homestead exemption in an amount equal to the amount, if any, by which the current year assessed value of that homestead exceeds it adjusted base year assessed value (as defined in HB 515).

THE COUNCIL OF THE CITY OF ATLANTA, GEORGIA HEREBY RESOLVES AS FOLLOWS:

That the City of Atlanta supports HB 515, which provides for a homestead exemption from certain City of Atlanta ad valorem taxes for municipal purposes, in an amount equal to the amount by which the current year assessed value of a homestead exceeds the adjusted base year assessed value of such homestead, and to include the City of Atlanta's support of HB 515 in the City of Atlanta's 2001 Legislative Package.

Georgia General Assembly

01 LC 10 3283

House Bill 515

By: Representatives Irvin of the 45th, Ashe of the 46th, McClinton of the 68th, Brooks of the 54th and Dean of the 48th

A BILL TO BE ENTITLED
AN ACT

To provide for a homestead exemption from certain City of Atlanta ad valorem taxes for municipal purposes in an amount equal to the amount by which the current year assessed value of a homestead exceeds the adjusted base year assessed value of such homestead; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for a referendum, effective dates, and automatic repeal; to provide for severability; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

(a) As used in this Act, the term:
(1) "Ad valorem taxes for municipal purposes" means all municipal ad valorem taxes for municipal purposes levied by, for, or on behalf of the City of Atlanta, including, but not limited to, taxes to pay interest on and to retire municipal bonded indebtedness.
(2) "Adjusted base year assessed value" means an amount equal to the assessed value of such homestead for the base year, increased annually by the percentage of any increase in the Consumer Price Index for all Urban Consumers published by the Bureau of Labor Statistics of the United States Department of Labor from the base year to the current year. However, in the event that the assessed value for the current year is less than or equal to the assessed value for the base year, then the adjusted base year assessed value shall equal the current year assessed value.
(3) "Base year" means the taxable year immediately preceding the taxable year in which the exemption under this Act is first granted to the most recent owner of such homestead.
(4) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., with the additional qualification that it shall include only the primary residence and not more than five contiguous acres of land immediately surrounding such residence.
(b) Each resident of the City of Atlanta is granted an exemption on that person's homestead from all City of Atlanta ad valorem taxes for municipal purposes in an amount equal to the amount, if any, by which the current year assessed value of that homestead exceeds its adjusted base year assessed value. This exemption shall not apply to taxes assessed on improvements to the homestead or additional land that is added to the homestead after January 1 of the base year. If any real property is removed from the

homestead, the adjusted base year assessed value shall be calculated reflecting such removal. The value of that property in excess of such exempted amount shall remain subject to taxation.
(c) A person shall not receive the homestead exemption granted by subsection (b) of this section unless the person or person's agent files an application with the governing authority of the City of Atlanta, or the designee thereof, giving such information relative to receiving such exemption as will enable the governing authority of the City of Atlanta, or the designee thereof, to make a determination as to whether such owner is entitled to such exemption.
(d) The governing authority of the City of Atlanta, or the designee thereof, shall provide application forms for the exemption granted by subsection (b) of this section which shall require such information as may be necessary to determine the initial and continuing eligibility of the owner for the exemption.
(e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A. The exemption shall be automatically renewed from year to year as long as the owner occupies the residence as a homestead. After a person has filed the proper application as provided in subsection (c) of this section, it shall not be necessary to make application thereafter for any year and the exemption shall continue to be allowed to such person. It shall be the duty of any person granted the homestead exemption under subsection (b) of this section to notify the governing authority of the City of Atlanta, or the designee thereof, in the event that person for any reason becomes ineligible for that exemption.
(f) The exemption granted by this Act shall not apply to or affect state ad valorem taxes, county ad valorem taxes for county purposes, or county or independent school district ad valorem taxes for educational purposes. The homestead exemption granted by subsection (b) of this section shall be in addition to and not in lieu of any other homestead exemption applicable to municipal ad valorem taxes.
(g) The exemption granted by subsection (b) of this section shall apply to all taxable years beginning on or after January 1, 2002.

SECTION 2.

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal election superintendent of City of Atlanta shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the City of Atlanta for approval or rejection. The municipal election superintendent shall conduct that election on November 6, 2001, and shall issue the call and conduct that election as provided by general law. The municipal superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Fulton County. The ballot shall have written or printed thereon the words:

"( ) YES	Shall the Act be approved which provides a homestead exemption from certain City of Atlanta ad valorem taxes for municipal
( ) NO	purposes in an amount equal to the amount by which the current year assessed value of a homestead exceeds the adjusted base year assessed value of such homestead?"

All persons desiring to vote for approval of the Act shall vote "Yes," and those persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2002. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by the City of Atlanta. It shall be the municipal election superintendent's duty to certify the result thereof to the

Secretary of State.

SECTION 3.

In the event that the definition of "adjusted base year assessed value" in Section 1 of this Act is declared or adjudged to be invalid or unconstitutional, any reference to that term in any other provision of this Act shall be construed to refer to "base year assessed value," as defined in Section 1 of this Act, and such declaration or adjudication shall not otherwise affect the remaining portions of this Act which shall remain in force and effect as construed by this section.

SECTION 4.

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

SECTION 5.

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

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01-O-1640

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AN ORDINANCE

BY: Lee Morris

A RESOLUTION TO SUPPORT HB 515, WHICH PROVIDES FOR A HOMESTEAD EXEMPTION FROM CERTAIN CITY OF ATLANTA AD VALOREM TAXES FOR MUNICIPAL PURPOSES, AND TO INCLUDE THE CITY OF ATLANTA'S SUPPORT HB 515 IN THE CITY OF ATLANTA'S 2002 LEGISLATIVE PACKAGE; AND FOR OTHER PURPOSES.

- ☐ CONSENT REFER
- ☐ REGULAR REPORT REFER
- ☐ ADVERTISE & REFER
- ☐ 1st ADOPT 2nd READ & REFER
- ☑ PERSONAL PAPER REFER

Date Referred 10/01/01 Fin/Exec.

Referred To:

Date Referred

Referred To:

Date Referred

Referred To:

First Reading

Committee

Date

Chair

Referred to

Committee	Committee
Date	Date
Chair	Chair
Action: Fav, Adv, Hold (see rev. side) Other:	Action: Fav, Adv, Hold (see rev. side) Other:
Members	Members
Refer To	Refer To

Committee	Committee
Date	Date
Chair	Chair
Action: Fav, Adv, Hold (see rev. side) Other:	Action: Fav, Adv, Hold (see rev. side) Other:
Members	Members
Refer To	Refer To

FINAL COUNCIL ACTION

☐2nd ☐1st & 2nd Readings ☐3rd

☐Consent ☐V Vote ☐RC Vote

CERTIFIED

MAYOR'S ACTION