



ATLANTA PUBLIC SCHOOLS BOARD OF EDUCATION BUDGET COMMISSION

December 19, 2024

AGENDA

01 HB581 - Statewide
Homestead Exemption

02 Finalize School Allotments





HB581 - STATEWIDE HOMESTEAD EXEMPTION

The Homestead Exemption Today

The State of Georgia offers homestead exemptions to all qualifying homeowners. Homeowners who own and occupy the legal residence as of January 1 can apply for and be granted a homestead exemption.

Standard State exemption: a \$2,000 exemption from county and school taxes (except taxes levied to pay interest on and to retire bonded indebtedness and taxes levied by municipalities for school purposes). A different exemption applies to school taxes levied by municipalities.

The homestead exemption is deducted from the 40% assessed value of the homestead.

APS has a current homestead exemption of \$50,000.

H.B. 581 - Statewide Homestead Exemption

- New single statewide homestead exemption
- Applies to all local taxing jurisdictions unless opt-out
- Sets base year assessed value
 - 2024 assessed value = 2025 base year assessed value for existing homesteads
 - Preceding year for new homesteads
- Caps assessed value increases for M&O at the inflation rate unless substantial property changes have occurred
- Exempts the amount by which the current assessed value exceeds its previous adjusted base year assessed value

Opt-Out

- Can opt-out but must do so by March 1, 2025.
- Can't start the opt-out process until January 1, 2025.
 - Advertise and post on website
 - 3 public hearings
 - Adopt Board Resolution
 - File Resolution with GA Secretary of State



Public Hearing Process and Timeline

January – February 2025

- Schedule 3 public hearings with at least one of the three scheduled between the hours of 6-7 pm on weekdays.
- Must advertise in the local newspaper and post on the website for each hearing.
- Advertise 1 week prior to each hearing – not less than 30 sq. Inches.
- May include the reasons for the intent to OPT-OUT of Homestead Exemption.

March 1, 2025

- A copy of the local board of education approved Resolution to OPT-OUT must be filed with the Secretary of State by March 1, 2025.

Public Hearing & Advertisement Calendar(Tentative)

- February 3, 2025 - First Hearing 10:00 am (Send ad to local newspaper by January 20, 2025, to be advertised in local newspaper and on our website on January 27, 2025)
- February 3, 2025 - Second Hearing 6:00 pm (Send ad to local newspaper by January 20, 2025, to be advertised in local newspaper and on our website on January 27, 2025)
- February 10, 2025 - Third Hearing 6:00 pm (Advertise in local newspaper and on our website by February 3, 2025)

School District Decision Summary

Decision	District Count
Opting Out	76
Opting In	21
Undecided	22
Total	119



Current Available Tax Relief

- **City Schools Exemption of \$50,000**, applies after the first 10,000 of value
- **\$10,000 STATEWIDE SCHOOL TAX EXEMPTION (Age/Income Based)**
Qualifications
 - Must be 62 on / before January 1.
 - Claimant and spouse net income cannot exceed \$10,000 per Georgia return.
- **CITY OF ATLANTA SCHOOL \$25,000 EXEMPTION (Age/Income Based)**
Qualifications
 - Must be a legal resident of the City of Atlanta.
 - Must be age 65 or disabled on /before January 1.
 - Claimant and spouse net income cannot exceed \$25,000 per Georgia return.
 - Includes 25,000 off for city school.
- **City Schools Certified Disabled Exemption of 25,000**

New Tax Relief (Effective January 1, 2025)

- **\$100,000 exemption** from APS school taxes for all seniors aged 65 and older if that person's **net income, together with the income of the spouse who also occupies and resides at such homestead, does not exceed \$100,000.**

Tax Relief Resources

Homestead Exemption

What are Homestead Exemptions? A Homestead Exemption is a legal provision, established by state law, that may reduce the assessed value on owner-occupied homes.

Fulton and DeKalb counties offer exemptions for owner-occupied properties within the City of Atlanta and additional age-based exemptions for seniors who qualify for the basic exemption.

FULTON COUNTY
Homestead Exemption Guide
www.fultonassessor.org
404-612-6440 x4



DEKALB COUNTY
Homestead Exemption Guide
www.dekalbtax.org/exemptions
404-298-4000



City of Atlanta Senior Citizen Anti-Displacement Grant

The City of Atlanta and Invest Atlanta have launched an anti-displacement program for legacy residents who are 60 or older, have lived in the city since 2015, reside in one of the pilot area neighborhoods, and qualify for city and county homestead exemptions. For qualified applicants, the program will pay an increase in taxes above the homeowner's base taxes, for a period of 20 years, if they continue to qualify for the program.

City of Atlanta Office of Constituent Services
404-330-6023

<https://www.atlantaga.gov/government/mayor-s-office/executive-offices/office-of-constituent-services/senior-citizen-anti-displacement-grant>



Additional Resources for Seniors

Senior Services

Check out a list of resources from the state and counties below:

GEORGIA

Division of Aging Services

www.aging.georgia.gov/
866-552-4464



FULTON COUNTY

Senior Services

www.fultoncountyga.gov
404-613-6000



DEKALB COUNTY

Senior Services

www.dekalbcountyga.gov
770-322-2950



Discounts

City of Atlanta Discounts for Seniors

Garbage, Recycling, Hardship, etc.
www.atl311.com
311



MARTA Reduced Fare Program

www.itsmarta.com/reduced-fare-program
404-848-5000



Atlanta Regional Commission

Aging and Independence Services seeks to improve the lives of older persons and people with disabilities
www.empowerline.org
404-463-3333



Atlanta Public Library Senior Programs

www.fulcolibrary.org
404-612-8700



Next Steps

- Referendum at January Board Meeting (if opt out)
- Three Public Hearings and advertisements in January/February (if opt out)
- Vote on Resolution (may need called meeting in February) (if opt out)
- File Resolution March 1 (if opt out)



SCHOOL ALLOTMENTS

A GOOD ALLOTMENT MODEL SHOULD BE...

STUDENT-FOCUSED

Provides resources based on students, not on buildings, adults, or programs

EQUITABLE

Allocates similar funding levels to students with similar characteristics, regardless of which school they attend

TRANSPARENT

Easily understood by all stakeholders

DIFFERENTIATED

Allocates resources through a comprehensive framework that is based on student needs

PREDICTABLE

School allocation process is predictable and is structured to minimize school-level disruption

EMPOWERING

Empowers school-based decision-making to effectively use resources

ALIGNED WITH DISTRICT STRATEGY AND STUDENT OUTCOMES FOCUSED GOVERNANCE

Supports the district's multiyear strategic plan, goals, and guardrails

Decision Points

1. What positions, programs, funding categories, etc., should every school have at a minimum?
2. What are the formulas that derive those allocations?
3. For which positions, programs, funding categories, etc. do principals have discretion? Which will we hold:
 1. Tight: Principal must allocate the position as earned or 100% of earned funding must be used to support a specific program.
 2. Flexible: Principal may use some discretion, but certain minimums/ maximums/ funding ratios/ per pupils must be met/ maintained.
 3. Loose: Principal has full autonomy.
4. How much additional discretionary funding should principals be guaranteed, if any?

What positions, programs, funding categories, etc., should every school have at a minimum?

Direct Instruction

Core Classroom Teachers
Art
Music
PE
World Language
Connections/ Electives
Kindergarten para
Supplies & Non-Personnel
Subs

Administration

Principal
Asst Principal
Program admin (dual campus)
Secretary
Bookkeeper
Registrar
Clerk

Programs

EIP/ REP
Gifted
Athletic Director
CTAE
ESOL
Special Ed Teachers
SELTS
Special Ed Paras
ROTC NCO
SCHOOL MILITARY INSTRUCTOR - JLC
Signature
Field Trip Transportation
District Funded Stipends

Operations

Custodians
Site Managers/Operations Manager
SROs

Schools Supports

ISS para
Grad Coach
Counselors
Social Worker
Instructional Technology Specialists
School Nurse-RN
School Nurse-LPN
Media Specialist
Instructional Coach / Readers are
Leaders
Psych
Title I & Title IV
Title I School
Improvement
Title IV
Behavior
Turnaround
Family Engagement
Media Funds

Tight
CTAE
Custodians
ESOL
Instructional Technology Specialists
Operations Manager
Principal
Psychologist
ROTC NCO
SCHOOL MILITARY INSTRUCTOR - JLC
School Nurse-LPN
School Nurse-RN
SELTS
Site Managers
Special Ed Paras
Special Ed Teachers
SROs

Flexible
Art
Asst Principal
Behavior
Bookkeeper
Clerk
Connections/ Electives
Counselors
District Funded Stipends
EIP/ REP
Family Engagement
Field Trip Transportation
Gifted
Grad Coach
Improvement
Instructional Coach / Readers are Leaders
ISS para
Media Funds
Media Specialist
Music
PE
Program admin
Registrar
Social Worker
Secretary
Signature
Subs
Title I & Title IV
Title I School
Title IV
Turnaround
World Language

Loose
Master Schedule and core classes
Supplies & Non-Personnel

For which positions, programs, funding categories, etc. do principals have discretion?

Grade Level

GRADE LEVEL

	FY22	FY23	FY24	FY25	Proposed FY26
Kindergarten	.60	.60	.60	.60	.60
1 st Grade	.25	.25	.25	.25	.50
2 nd Grade	.25	.25	.25	.25	.50
3 rd Grade	.25	.25	.25	.25	.50
4 th Grade					.50
5 th Grade					.50
6 th Grade	.03	.03	.03	.03	.25
7 th Grade					
8 th Grade					
9 th Grade	.03	.03	.03		.10
10 th Grade					
11 th Grade					
12 th Grade					

Grade Level weights are applied to incoming kindergarteners, 1st graders, 2nd graders, 3rd graders, 6th graders and 9th graders. Elementary school weights are in alignment with the district's budget parameter regarding "investments in Pre-K through 3rd grade to ensure all students are reading by the end of 3rd grade."

Prior Academic Performance and Poverty

Prior Academic Performance:

Typically, weights have been applied to the percentage of rising 5th and 8th graders performing at beginning level on milestones from the previous school year applied to total enrollment. Student's results from milestone testing are used to determine the number of students eligible to receive this weight.

Poverty: Weights have been applied for students from low-income households. The data used for poverty are the direct certification data as provided by the Data Information Group each year.

PRIOR ACADEMIC PERFORMANCE

	FY22	FY23	FY24	FY25	Proposed FY26
Elem.	.10	.10	.10	.10	0.00
Middle	.10	.10	.10	.10	0.00
High	.05	.05	.05	.05	0.00

POVERTY

	FY22	FY23	FY24	Prop. FY25	FY26
Elem.	.50	.50	.50	.47	.30
Middle	.50	.50	.50	.47	.30
High	.50	.50	.50	.47	.30

CONCENTRATION OF POVERTY

	FY22	FY23	FY24	FY25	Prop. FY26
Elem.	0.06	0.06	.05	.03	0.00
Middle	0.06	0.06	.05	.03	0.00
High	0.06	0.06	.05	.03	0.00

EIP/ Remedial & Gifted

Early Intervention and Remedial Education Programs:

Positions are not allocated for these programs; therefore, the weight is high to provide a supplement to support students.

Gifted: Teachers for this program are fully funded through the SSF weights.

Gifted Supplement: Historically, schools with low gifted populations were allocated at least a 0.5 FTE allocation. To afford those schools an opportunity to increase their number of gifted students, weights have been applied to supplement the gifted allocations. Schools with less than 5% of their total population identified as gifted students had weights applied to the difference.

Early Intervention (EIP) and Remedial Education Programs (REP)

	FY22	FY23	FY24	FY25	Proposed FY26
Elem.	1.05	1.05	1.05	1.05	1.00
Middle	1.05	1.05	.40	.40	.40
High	1.05	1.05	.40	.40	.40

Gifted and Gifted Supplement

	FY22	FY23	FY24	Proposed FY25	Proposed FY26
Elem.	0.60	0.60	0.60	0.70	.75
Middle	0.60	0.60	0.60	0.70	.70
High	0.50	0.50	0.50	0.60	.60

Special Education & ESOL

SPECIAL EDUCATION

FY21	FY22	FY23	FY24	FY25	Proposed FY26
Elem.	0.03	0.03	0.05	0.05	.05
Middle	0.03	0.03	0.05	0.05	.05
High	0.03	0.03	0.05	0.05	.05

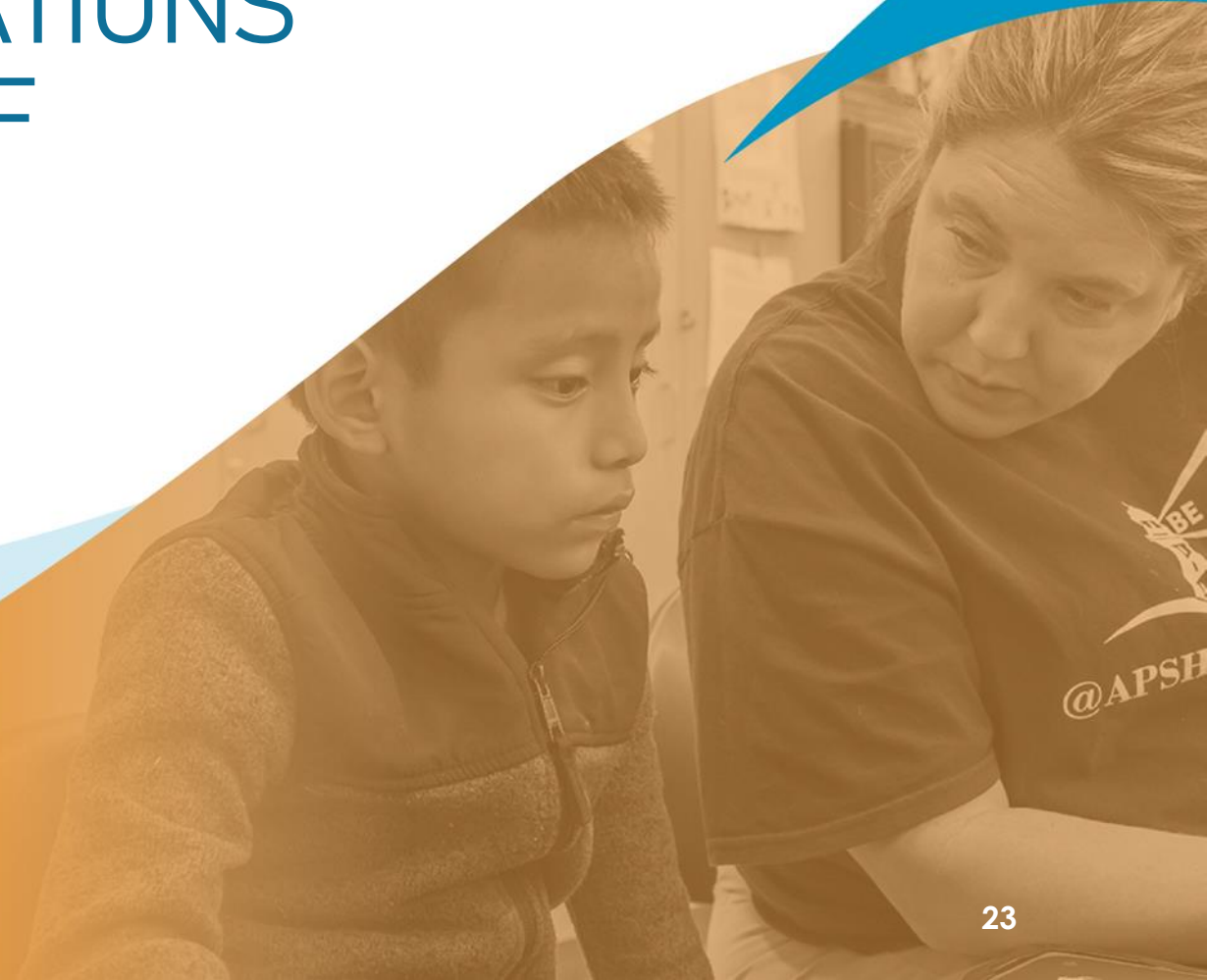
ENGLISH LANGUAGE LEARNERS

FY21	FY22	FY23	FY24	FY25	Proposed FY25
Elem.	0.15	0.15	0.20	0.20	.20
Middle	0.15	0.15	0.20	0.20	.20
High	0.15	0.15	0.20	0.20	.20

Special Education: Positions (teachers & paraprofessionals) are allocated to support students with disabilities. The weight is provided for additional support

English Language Learners: Positions (teachers) are allocated to support English learners. The weight is provided for additional support

CHANGES IN ALLOCATIONS OUTSIDE OF SSF



Other Changes

- Enrollment is UP, in some cases significantly
- Average salary and benefits are up
- School by school demographic changes
- Review of programs and position allotments



WRAP UP & NEXT STEPS

NEXT BUDGET COMMISSION
MEETING:
JANUARY 23, 2025

Agenda:

Revenue Assumptions
TAD Review

