

Senate Bill 544

By: Senator Weber of the 40th

AS PASSED

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act providing for a homestead exemption from certain DeKalb County ad
2 valorem taxes for county purposes in an amount equal to the amount by which the current
3 year assessed value of a homestead exceeds the base year assessed value of such homestead,
4 approved May 5, 2006 (Ga. L. 2006, p. 4636), so as to extend such exemption for another
5 five-year period; to provide for applicability; to provide for a referendum, effective dates,
6 and automatic repeal; to repeal conflicting laws; and for other purposes.

7 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

8 **SECTION 1.**

9 An Act providing for a homestead exemption from certain DeKalb County ad valorem taxes
10 for county purposes in an amount equal to the amount by which the current year assessed
11 value of a homestead exceeds the base year assessed value of such homestead, approved
12 May 5, 2006 (Ga. L. 2006, p. 4636), is amended by revising in its entirety subsection (f) of
13 Section 1 as follows:

14 "(f) The exemption granted by subsection (b) of this section shall apply only to taxable
15 years 2007 through 2016. Unless renewed or extended by subsequent Act of the General
16 Assembly, the exemption granted by subsection (b) of this section shall not apply to taxable
17 year 2017 or any subsequent taxable year."

18 **SECTION 2.**

19 Unless otherwise prohibited by the federal Voting Rights Act of 1965, as amended, the
20 election superintendent of DeKalb County shall call and conduct an election as provided in
21 this section for the purpose of submitting this Act to the electors of DeKalb County for
22 approval or rejection. The election superintendent shall conduct that election on the date of
23 the November, 2010, state-wide general election. The election superintendent shall issue the
24 call and conduct such election as provided by general law. The election superintendent shall
25 cause the date and purpose of the election to be published once a week for two weeks

26 immediately preceding the date thereof in the official organ of DeKalb County. The ballot
 27 shall have written or printed thereon the words:

28 " YES Shall the Act be approved which amends the homestead exemption from
 29 DeKalb County ad valorem taxes for county purposes in an amount equal
 30 NO to the amount by which the current year assessed value of a homestead
 31 exceeds the base year assessed value of such homestead by extending the
 32 exemption for another five-year period?"

33 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 34 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 35 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 36 effect on January 1, 2011, and shall apply to all taxable years beginning on or after that date.
 37 If the Act is not so approved or if the election is not conducted as provided in this section,
 38 Section 1 of this Act shall not become effective and this Act shall be automatically repealed
 39 on the first day of January immediately following such election date. The expense of such
 40 election shall be borne by DeKalb County. It shall be the duty of the election superintendent
 41 of DeKalb County to certify the results thereof to the Secretary of State.

42 **SECTION 3.**

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

45 **SECTION 4.**

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