

Senate Bill 143

By: Senators Jones of the 10th, Butler of the 55th, Henson of the 41st, Anderson of the 43rd,
Parent of the 42nd and others

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), as amended, particularly by an Act approved
5 May 12, 2015 (Ga. L. 2015, p. 4057), so as to remove the tolling provision regarding such
6 exemption; to provide for a referendum, effective dates, and automatic repeal; to repeal
7 conflicting laws; and for other purposes.

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

9 **SECTION 1.**

10 An Act providing for a homestead exemption from certain DeKalb County ad valorem taxes
11 for county purposes in an amount equal to the amount by which the current year assessed
12 value of a homestead exceeds the base year assessed value of such homestead, approved
13 May 5, 2006 (Ga. L. 2006, p. 4636), as amended, particularly by an Act approved May 12,
14 2015 (Ga. L. 2015, p. 4057), is amended by revising subsection (f) of Section 1 as follows:

15 "(f)(1) The exemption granted by subsection (b) of this section shall apply only to taxable
16 years 2007 through 2021. Unless renewed or extended by subsequent Act of the General
17 Assembly, the exemption granted by subsection (b) of this section shall not apply to
18 taxable year 2022 or any subsequent taxable year.

19 (2) Reserved."

20 **SECTION 2.**

21 The election superintendent of DeKalb County shall call and conduct an election as provided
22 in this section for the purpose of submitting this Act to the electors of DeKalb County for
23 approval or rejection. The election superintendent shall conduct such election on any
24 permissible special election date under Code Section 21-2-540 of the O.C.G.A. The election
25 superintendent shall issue the call and conduct such election as provided by general law. The
26 election superintendent shall cause the date and purpose of the election to be published once

27 a week for two weeks immediately preceding the date thereof in the official organ of DeKalb
 28 County. The ballot shall have written or printed thereon the words:

29 "() YES Shall the Act be approved which amends the homestead exemption from
 30 () NO DeKalb County ad valorem taxes for county purposes in an amount equal to
 31 the amount by which the current year assessed value of a homestead exceeds
 32 the base year assessed value of such homestead by guaranteeing that such
 33 homestead exemption will continue through 2021?"

34 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 35 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 36 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 37 effect upon the certification of the results of such election. If the Act is not so approved,
 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.