

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

AS PASSED SENATE

**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, so as to modify the time
5 limitation on such exemption; to provide for a referendum, effective dates, and automatic
6 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), as amended, is amended by revising subsection (f) of
13 Section 1 as follows:

14 "(f)(1) Except as provided in paragraph (2) of this subsection, the exemption granted by
15 subsection (b) of this section shall apply only to taxable years 2007 through 2021. Except
16 as provided in paragraph (2) of this subsection, unless renewed or extended by
17 subsequent Act of the General Assembly, the exemption granted by subsection (b) of this
18 section shall not apply to taxable year 2022 or any subsequent taxable year.

19 (2) If an equalized homestead option sales and use tax pursuant to Part 2 of Article 2A
20 of Chapter 8 of Title 48 of the O.C.G.A. is placed into effect in DeKalb County during
21 the period that the exemption granted by subsection (b) of this section is in effect, the
22 exemption granted by subsection (b) of this section shall continue in effect as long as the
23 equalized homestead option sales and use tax is in effect, notwithstanding the fact that
24 such period may extend beyond the 2021 tax year, and for a period of time following the
25 cessation of the collection of the equalized homestead option sales and use tax in DeKalb

26 County that is equal to the difference in time between when the equalized homestead
27 sales and use tax goes into effect in DeKalb County and January 1, 2022."

28 **SECTION 2.**

29 The election superintendent of DeKalb County shall call and conduct an election as provided
30 in this section for the purpose of submitting this Act to the electors of DeKalb County for
31 approval or rejection. The election superintendent shall conduct such election on the
32 Tuesday next following the first Monday in November, 2017. The election superintendent
33 shall issue the call and conduct such election as provided by general law. The election
34 superintendent shall cause the date and purpose of the election to be published once a week
35 for two weeks immediately preceding the date thereof in the official organ of DeKalb
36 County. The ballot shall have written or printed thereon the words:

37 "() YES Shall the Act be approved which amends the homestead exemption from
38 () NO certain DeKalb County ad valorem taxes for county purposes in an amount
39 equal to the amount by which the current year assessed value of a homestead
40 exceeds the base year assessed value of such homestead by extending the time
41 limitation on such exemption?"

42 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
43 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
44 such question are for approval of the Act, Section 1 of this Act shall become of full force and
45 effect on January 1, 2018, and shall apply to all taxable years beginning on or after that date.
46 If the Act is not so approved, Section 1 of this Act shall not become effective and this Act
47 shall be automatically repealed on the first day of January immediately following such
48 election date. The expense of such election shall be borne by DeKalb County. It shall be the
49 duty of the election superintendent of DeKalb County to certify the results thereof to the
50 Secretary of State.

51 **SECTION 3.**

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

54 **SECTION 4.**

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