

House Bill 647 (AS PASSED HOUSE AND SENATE)

By: Representatives Wilson of the 80<sup>th</sup>, Holcomb of the 81<sup>st</sup>, and Oliver of the 82<sup>nd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act to incorporate the City of Brookhaven in DeKalb County, approved April  
2 16, 2012 (Ga. L. 2012, p. 5527), as amended, so as to increase the existing homestead  
3 exemption for senior citizens and disabled persons to \$160,000.00 through five annual  
4 increases; to provide for compliance with constitutional requirements; to provide for a  
5 referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other  
6 purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 An Act to incorporate the City of Brookhaven in DeKalb County, approved April 16, 2012  
10 (Ga. L. 2012, p. 5527), as amended, is amended by revising subsection (b) of Section 5.09  
11 to read as follows:

12 "(b)(1) Each resident of the City of Brookhaven who is disabled or is a senior citizen is  
13 granted an exemption on that person's homestead from City of Brookhaven ad valorem  
14 taxes for municipal purposes in the following amounts for the following tax years:

15 (A) For tax year 2020 – \$43,200.00 of the assessed value of that homestead;

16 (B) For tax year 2021 – \$72,400.00 of the assessed value of that homestead;

17 (C) For tax year 2022 – \$101,600.00 of the assessed value of that homestead;

18 (D) For tax year 2023 – \$130,800.00 of the assessed value of that homestead; and

19 (E) For tax year 2024 and all subsequent tax years – \$160,000.00 of the assessed value  
20 of that homestead.

21 (2) The exemption granted by this subsection shall only be granted if that person's  
22 income, together with the income of the spouse who also occupies and resides at such  
23 homestead, does not exceed \$15,000.00 for the immediately preceding year. The value  
24 of that property in excess of such exempt amount shall remain subject to taxation."

25 **SECTION 2.**

26 In accordance with the requirements of Article VII, Section II, Paragraph II(a)(1) of the  
27 Constitution of the State of Georgia, this Act shall not become law unless it receives the  
28 requisite two-thirds' majority vote in both the Senate and the House of Representatives.

29 **SECTION 3.**

30 The municipal election superintendent of the City of Brookhaven shall call and conduct an  
31 election as provided in this section for the purpose of submitting this Act to the electors of  
32 the City of Brookhaven for approval or rejection. The municipal election superintendent  
33 shall conduct that election on the Tuesday after the first Monday in November, 2019 and  
34 shall issue the call and conduct that election as provided by general law. The municipal  
35 election superintendent shall cause the date and purpose of the election to be published once  
36 a week for two weeks immediately preceding the date thereof in the official organ of DeKalb  
37 County. The ballot shall have written or printed thereon the words:

38 "( ) YES Shall the Act to incorporate the City of Brookhaven be amended so as to  
39 increase the current homestead exemption for senior citizens and disabled  
40 ( ) NO persons from \$14,000.00 to \$160,000.00 through five equal annual  
41 increases?"

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, 2020. If the Act is not so approved or if the election is not conducted  
46 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
47 be automatically repealed on the first day of January immediately following that election  
48 date. The expense of such election shall be borne by the City of Brookhaven. It shall be the  
49 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

50 **SECTION 4.**

51 Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon  
52 its approval by the Governor or upon its becoming law without such approval.

53 **SECTION 5.**

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