

House Bill 635

By: Representatives Crawford of the 84th, Oliver of the 82nd, Drenner of the 85th, and Evans of the 89th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing a homestead exemption from City of Decatur ad valorem taxes
2 for certain residents of said city, approved April 26, 2016 (Ga. L. 2016, p. 3636), so as to
3 increase to \$25,000.00 the amount of the assessed value of the homestead for residents of
4 such city who are 62 years of age or older and whose income does not exceed \$60,000.00;
5 to provide for compliance with constitutional requirements; to provide for a referendum,
6 effective dates, automatic repeal, mandatory execution of election, and judicial remedies
7 regarding failure to comply; to repeal conflicting laws; and for other purposes.

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

9 **SECTION 1.**

10 An Act providing a homestead exemption from City of Decatur ad valorem taxes for certain
11 residents of said city, approved April 26, 2016 (Ga. L. 2016, p. 3636), is amended by
12 revising subsection (b) of Section 1 as follows:

13 "(b) Each resident of the City of Decatur who is a senior citizen is granted an exemption
14 on that person's homestead from the City of Decatur ad valorem taxes for municipal
15 purposes in the amount of \$25,000.00 of the assessed value of that homestead. The
16 exemption granted by this subsection shall only be granted if such resident's income

17 together with the income of the spouse and all other members of the family of that resident
 18 who also reside at such homestead does not exceed \$60,000.00 for the immediately
 19 preceding year. The exemption granted by this subsection shall apply to ad valorem taxes
 20 for municipal purposes, but shall not apply to or affect state ad valorem taxes, ad valorem
 21 taxes for educational purposes, or county ad valorem taxes for county purposes. The value
 22 of that property in excess of such exempted amount shall remain subject to taxation unless
 23 otherwise exempted."

24 **SECTION 2.**

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

28 **SECTION 3.**

29 The municipal election superintendent of the City of Decatur shall call and conduct an
 30 election as provided in this section for the purpose of submitting this Act to the electors of
 31 the City of Decatur for approval or rejection. The municipal election superintendent shall
 32 conduct that election in concurrence with the municipal general election in November, 2023.
 33 The municipal election superintendent shall cause the date and purpose of the election to be
 34 published once a week for two weeks immediately preceding the date thereof in the official
 35 organ of DeKalb County. The ballot shall have written or printed thereon the words:

36 "() YES Shall the Act be approved which provides a homestead exemption from City
 37 of Decatur ad valorem taxes for municipal purposes in the amount of
 38 () NO \$25,000.00 of the assessed value of the homestead for residents of that city
 39 who are 62 years of age or older and whose income does not
 40 exceed \$60,000.00?"

41 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
42 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
43 such question are for approval of the Act, Section 1 of this Act shall become of full force and
44 effect on the first day of January of the year immediately following the approval of this
45 exemption by the voters as provided for in this section. If the Act is not so approved or if the
46 election is not conducted as provided in this section, Section 1 of this Act shall not become
47 effective, and this Act shall be automatically repealed on the first day of July immediately
48 following that election date. The expense of such election shall be borne by the City of
49 Decatur. It shall be the municipal election superintendent's duty to certify the result thereof
50 to the Secretary of State. The provisions of this section shall be mandatory upon the
51 municipal election superintendent and are not intended as directory. If the municipal election
52 superintendent fails or refuses to comply with this section, any elector of the City of Decatur
53 may apply for a writ of mandamus to compel the municipal election superintendent to
54 perform his or her duties under this section. If the court finds that the municipal election
55 superintendent has not complied with this section, the court shall fashion appropriate relief
56 requiring the municipal election superintendent to call and conduct such election on the date
57 required by this section or on the next date authorized for special elections provided for in
58 Code Section 21-2-540 of the O.C.G.A.

59 **SECTION 4.**

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

62 **SECTION 5.**

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