

The Senate Committee on State and Local Governmental Operations offered the following substitute to SB 143:

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:

**SECTION 1.**

8  
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.