

House Bill 591

By: Representatives Evans of the 89<sup>th</sup>, Drenner of the 85<sup>th</sup>, Tran of the 80<sup>th</sup>, Mitchell of the 88<sup>th</sup>, Bennett of the 94<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act to provide that each resident of DeKalb County who is 65 years of age or  
2 over or disabled and whose net income together with the net income of the spouse and all  
3 members of the family who reside at the homestead of such resident does not  
4 exceed \$15,000.00 per annum shall be granted an exemption from all DeKalb County ad  
5 valorem taxes, except county school district taxes, in the amount of \$14,000.00 of the value  
6 of the homestead of such resident, approved March 15, 1988 (Ga. L. 1988, p. 4114), so as  
7 to increase the income cap on said homestead exemption to \$37,500.00; to provide for  
8 compliance with constitutional requirements; to provide for a referendum, effective dates,  
9 and automatic repeal; to provide for mandatory execution of election and judicial remedies  
10 regarding failure to comply; to repeal conflicting laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 **SECTION 1.**

13 An Act to provide that each resident of DeKalb County who is 65 years of age or over or  
14 disabled and whose net income together with the net income of the spouse and all members  
15 of the family who reside at the homestead of such resident does not exceed \$15,000.00 per  
16 annum shall be granted an exemption from all DeKalb County ad valorem taxes, except

17 county school district taxes, in the amount of \$14,000.00 of the value of the homestead of  
18 such resident, approved March 15, 1988 (Ga. L. 1988, p. 4114), is amended by revising  
19 subsection (a) of Section 1 as follows:

20 "(a) Each resident of DeKalb County who is 65 years of age or over or who is disabled is  
21 granted an exemption from all DeKalb County ad valorem taxes, except county school  
22 district taxes, in the amount of \$14,000.00 of the value of the resident's homestead owned  
23 and occupied by such resident as a residence if the resident's net income, as defined by  
24 Georgia law, as now or hereafter amended, together with the net income of the resident's  
25 spouse and all other members of the resident's family who also reside at and occupy such  
26 homestead does not exceed \$37,500.00 for the immediately preceding taxable year."

## 27 **SECTION 2.**

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

## 31 **SECTION 3.**

32 The election superintendent of DeKalb County shall call and conduct an election as provided  
33 in this section for the purpose of submitting this Act to the electors of the DeKalb County  
34 school district for approval or rejection. The election superintendent shall conduct that  
35 election on the Tuesday after the first Monday in November, 2023 and shall issue the call and  
36 conduct such election as provided by general law. The election superintendent shall cause  
37 the date and purpose of the election to be published once a week for two weeks immediately  
38 preceding the date thereof in the official organ of DeKalb County. The ballot shall have  
39 written or printed thereon the words:

40      "( ) YES    Shall the Act be approved which increases the income cap to \$37,500.00 on  
41      ( ) NO    the \$14,000.00 homestead exemption provided to certain residents of  
42      DeKalb County who are 65 years of age or over or who are disabled?"

43 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
44 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
45 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
46 effect on January 1, 2024. If the Act is not so approved or if the election is not conducted  
47 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
48 be automatically repealed on the first day of July immediately following that election date.  
49 The expense of such election shall be borne by DeKalb County. It shall be the election  
50 superintendent's duty to certify the result thereof to the Secretary of State. The provisions  
51 of this section shall be mandatory upon the election superintendent and are not intended as  
52 directory. If the election superintendent fails or refuses to comply with this section, any  
53 elector of the DeKalb County school district may apply for a writ of mandamus to compel  
54 the election superintendent to perform his or her duties under this section. If the court finds  
55 that the election superintendent has not complied with this section, the court shall fashion  
56 appropriate relief requiring the election superintendent to call and conduct such election on  
57 the date required by this section or on the next date authorized for special elections provided  
58 for in Code Section 21-2-540 of the O.C.G.A.

## 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.

## SECTION 5.

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