

Senate Bill 622

By: Senator Harrell of the 40th

AS PASSED

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act to provide for a homestead exemption from City of Doraville ad valorem
2 taxes for municipal purposes in the amount of \$25,000.00 of the assessed value of the
3 homestead for residents of that city, approved April 20, 2011 (Ga. L. 2011, p. 3669), so as
4 to revise the amount of a homestead exemption from City of Doraville ad valorem taxes; to
5 provide for compliance with constitutional requirements; to provide for related matters; to
6 provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;
7 and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 An Act to provide for a homestead exemption from City of Doraville ad valorem taxes for
11 municipal purposes in the amount of \$25,000.00 of the assessed value of the homestead for
12 residents of that city, approved April 20, 2011 (Ga. L. 2011, p. 3669), is amended by revising
13 subsection (b) of Section 1 as follows:

14 "(b) Each resident of the City of Doraville is granted an exemption on that person's
15 homestead from City of Doraville ad valorem taxes for municipal purposes in the amount
16 of \$10,000.00 of the assessed value of that homestead plus an amount that provides the
17 dollar equivalent of a 2.5 mill reduction of the millage rate applicable to the homestead

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18 property with respect to ad valorem taxes for municipal purposes for the taxable year. The
 19 value of that property in excess of such exempted amount shall remain subject to taxation."

20 **SECTION 2.**

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

24 **SECTION 3.**

25 The election superintendent of the City of Doraville shall call and conduct an election as
 26 provided in this section for the purpose of submitting this Act to the electors of the City of
 27 Doraville for approval or rejection. The election superintendent shall conduct that election
 28 on any permissible special election date under Code Section 21-2-540 of the O.C.G.A., but
 29 not later than the November, 2022, general election and shall issue the call and conduct such
 30 election as provided by general law. The election superintendent shall cause the date and
 31 purpose of the election to be published once a week for two weeks immediately preceding
 32 the date thereof in the official organ of the City of Doraville. The ballot shall have written
 33 or printed thereon the words:

34 "() YES Shall the Act be approved that provides for an amendment to the \$25,000.00
 35 () NO homestead exemption from City of Doraville ad valorem taxes for
 36 municipal purposes so as to change the exemption to \$10,000.00 of the
 37 assessed value of that homestead plus an amount that provides the dollar
 38 equivalent of a 2.5 mill reduction of the millage rate applicable to the
 39 homestead property with respect to ad valorem taxes for municipal purposes
 40 for the taxable year?"

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 January 1, 2023. If the Act is not so approved or if the election is not conducted
45 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
46 be automatically repealed on the first day of January immediately following that election
47 date. The expense of such election shall be borne by the City of Doraville. It shall be the
48 election superintendent's duty to certify the result thereof to the Secretary of State.

49 **SECTION 4.**

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

52 **SECTION 5.**

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