

House Bill 593 (AS PASSED HOUSE AND SENATE)

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

A BILL TO BE ENTITLED
AN ACT

1 To amend a former local constitutional amendment (Ga. L. 1982, p. 2659), which former
2 local constitutional amendment was continued in effect as statutory law pursuant to Article
3 VII, Section II, Paragraph IV of the Constitution of Georgia and which provided that each
4 resident of the DeKalb County School District who is 62 years of age or over or who is
5 disabled and whose gross income, together with the gross income of the spouse and all
6 members of the family who reside at and occupy the homestead of such resident, does not
7 exceed \$16,000.00 per annum shall be granted an exemption from all DeKalb County School
8 District ad valorem taxes on \$20,000.00 of the value of the homestead owned and occupied
9 by such resident, so as to increase the income cap on said homestead exemption
10 to \$40,000.00; to provide for compliance with constitutional requirements; to provide for a
11 referendum, effective dates, and automatic repeal; to provide for mandatory execution of
12 election and judicial remedies regarding failure to comply; to repeal conflicting laws; and for
13 other purposes.

14 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

40 (2) Is granted an exemption from all DeKalb County School District ad valorem taxes
41 on \$20,000.00 of the value of such homestead if the adjusted gross income of each such
42 resident does not exceed \$40,000.00 for the immediately preceding taxable year.

43 (c) In order to qualify for the exemption provided for herein as being disabled, the person
44 claiming such exemption shall be required to obtain a certificate from not more than three
45 physicians licensed to practice medicine under Chapter 34 of Title 43 of the Official Code
46 of Georgia Annotated, relative to medical practitioners, certifying that in the opinion of
47 such physician, or physicians, such person is mentally or physically incapacitated to the
48 extent that such person is unable to be gainfully employed and that such incapacity is likely
49 to be permanent.

50 (d)(1) Any qualifying resident of the DeKalb County School District shall not receive
51 the benefits of the homestead exemption provided for herein unless he or she, or an agent
52 acting in behalf of such resident, files an affidavit with the Tax Commissioner of DeKalb
53 County, giving his or her age, or if disabled, the certificate or certificates provided for
54 herein, and the amount of income which he or she and his or her spouse and other
55 members of his or her family occupying and residing at such homestead received during
56 the last taxable year for income tax purposes, and such additional information relative to
57 receiving the benefits of such exemption as will enable the Tax Commissioner to make
58 a determination as to whether such owner is entitled to such exemption.

59 (2) The Tax Commissioner shall provide affidavit forms for this purpose. Such
60 applications shall be processed in the same manner as other applications for homestead
61 exemptions, and the provisions of law applicable to the processing of homestead
62 exemptions, as the same now exists or may hereafter be amended, shall apply thereto.

63 (3) After any qualified resident has filed the proper affidavit and certificate or certificates
64 if disabled, as provided for herein, and has been allowed the exemption provided herein,
65 it shall not be necessary that he or she make application and file the said affidavit and

66 certificate thereafter for any year and said exemption shall continue to be allowed to such
67 owner.

68 (4) It shall be the duty of any resident of the DeKalb County School District who has
69 claimed the homestead exemption provided for herein to notify the Tax Commissioner
70 in the event he becomes ineligible for any reason to receive such homestead exemption.

71 **SECTION 2.**

72 The increased exemption provided for herein shall apply to all taxable years beginning after
73 December 31, 2023."

74 **SECTION 2.**

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

78 **SECTION 3.**

79 The election superintendent of DeKalb County shall call and conduct an election as provided
80 in this section for the purpose of submitting this Act to the electors of the DeKalb County
81 school district for approval or rejection. The election superintendent shall conduct that
82 election on the Tuesday after the first Monday in November, 2023, and shall issue the call
83 and conduct that election as provided by general law. The election superintendent shall
84 cause the date and purpose of the election to be published once a week for two weeks
85 immediately preceding the date thereof in the official organ of DeKalb County. The ballot
86 shall have written or printed thereon the words:

111

SECTION 5.

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