

House Bill 594 (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 an Act to provide that each resident of the DeKalb County School District who
2 is 65 years of age or over or disabled and whose net income together with the net income of
3 the spouse and all members of the family who reside at the homestead of such resident does
4 not exceed \$15,000.00 per annum shall be granted an exemption from all DeKalb County
5 School District ad valorem taxes in the amount of \$14,000.00 of the value of the homestead
6 of such resident, approved March 24, 1988 (Ga. L. 1988, p. 4160), as amended, so as to
7 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 the DeKalb County School District who is 65 years
14 of age or over or disabled and whose net income together with the net income of the spouse
15 and all members of the family who reside at the homestead of such resident does not
16 exceed \$15,000.00 per annum shall be granted an exemption from all DeKalb County School

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17 District ad valorem taxes in the amount of \$14,000.00 of the value of the homestead of such
18 resident, approved March 24, 1988 (Ga. L. 1988, p. 4160), as amended, is amended by
19 revising subsection (a) of Section 1 as follows:

20 "(a) Each resident of the DeKalb County School District who is 65 years of age or over or
21 who is disabled is granted an exemption from all DeKalb County School District ad
22 valorem 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
36 and conduct such election as provided by general law. The election superintendent shall
37 cause the date and purpose of the election to be published once a week for two weeks
38 immediately preceding the date thereof in the official organ of DeKalb County. The ballot
39 shall have written or printed thereon the words:

