

House Bill 632 (AS PASSED HOUSE AND SENATE)

By: Representatives Crawford of the 84th, Oliver of the 82nd, Drenner of the 85th, and Evans of the 89th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing a homestead exemption from certain City of Decatur ad valorem
2 taxes, approved April 19, 2000 (Ga. L. 2000, p. 4285), as amended, particularly by an Act
3 approved April 26, 2016 (Ga. L. 2016, p. 3627), so as to modify the amount of a homestead
4 exemption from City of Decatur ad valorem taxes for municipal purposes except for ad
5 valorem taxes levied to pay interest on and to retire municipal bonded indebtedness in the
6 amount of \$40,000.00 of the assessed value of the homestead for residents of that city; to
7 provide for applicability; to provide for compliance with constitutional requirements; to
8 provide for a referendum, effective dates, automatic repeal, mandatory execution of election,
9 and judicial remedies regarding failure to comply; to repeal conflicting laws; and for other
10 purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 **SECTION 1.**

13 An Act providing a homestead exemption from certain City of Decatur ad valorem taxes,
14 approved April 19, 2000 (Ga. L. 2000, p. 4285), as amended, particularly by an Act approved
15 April 26, 2016 (Ga. L. 2016, p. 3627), is amended by revising subsection (b) as follows:

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16 "(b) Each resident of the City of Decatur is granted an exemption on that person's
 17 homestead from all City of Decatur ad valorem taxes for municipal purposes except for ad
 18 valorem taxes to pay interest on and to retire municipal bonded indebtedness in the amount
 19 of \$40,000.00 of the assessed value of that homestead. The value of that property in excess
 20 of such exempted amount shall remain subject to taxation."

21 **SECTION 2.**

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

25 **SECTION 3.**

26 The municipal election superintendent of the City of Decatur shall call and conduct an
 27 election as provided in this section for the purpose of submitting this Act to the electors of
 28 the City of Decatur for approval or rejection. The municipal election superintendent shall
 29 conduct that election in conjunction with the November, 2023, municipal general election
 30 and shall issue the call and conduct that election as provided by general law. The municipal
 31 election superintendent shall cause the date and purpose of the election to be published once
 32 a week for two weeks immediately preceding the date thereof in the official organ of DeKalb
 33 County. The ballot shall have written or printed thereon the words:

34 "() YES Shall the Act be approved which provides a homestead exemption from City
 35 of Decatur ad valorem taxes for municipal purposes in the amount of
 36 () NO \$40,000.00 of the assessed value of the homestead for residents of the City
 37 of Decatur?"

38 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 39 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 40 such question are for approval of the Act, Section 1 of this Act shall become of full force and

41 effect on January 1, 2024. If the Act is not so approved or if the election is not conducted
42 as provided in this section, Section 1 of this Act shall not become effective and this Act shall
43 be automatically repealed on the first day of July immediately following that election date.
44 The expense of such election shall be borne by the City of Decatur. It shall be the municipal
45 election superintendent's duty to certify the result thereof to the Secretary of State. The
46 provisions of this section shall be mandatory upon the municipal election superintendent and
47 are not intended as directory. If the municipal election superintendent fails or refuses to
48 comply with this section, any elector of the City of Decatur may apply for a writ of
49 mandamus to compel the municipal election superintendent to perform his or her duties
50 under this section. If the court finds that the municipal election superintendent has not
51 complied with this section, the court shall fashion appropriate relief requiring the municipal
52 election superintendent to call and conduct such election on the date required by this section
53 or on the next date authorized for special elections provided for in Code Section 21-2-540
54 of the O.C.G.A.

55 **SECTION 4.**

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

58 **SECTION 5.**

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