House Bill 633 (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 certain homestead exemptions from City of Decatur ad valorem
- 2 taxes for certain residents of said city, approved March 27, 1985 (Ga. L. 1985, p. 4140), as
- amended, particularly by an Act approved April 26, 2016 (Ga. L. 2016, p. 3630), so as to
- 4 modify the amount of the homestead exemption from \$10,000.00 to \$15,000.00 for residents
- 5 of such city who are 65 years of age or older; to provide for compliance with constitutional
- 6 requirements; to provide for a referendum, effective dates, automatic repeal, mandatory
- 7 execution of election, and judicial remedies regarding failure to comply; to repeal conflicting
- 8 laws; and for other purposes.

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BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

- 11 Act providing certain homestead exemptions from City of Decatur ad valorem taxes for
- 12 certain residents of said city, approved March 27, 1985 (Ga. L. 1985, p. 4140), as amended,
- particularly by an Act approved April 26, 2016 (Ga. L. 2016, p. 3630), is amended by
- 14 revising Section 2A as follows:

15 "SECTION 2A.

In addition to any other homestead exemption applicable to City of Decatur ad valorem taxes, including the homestead exemption provided for by Section 2 of this Act, each resident of said city who is 65 years of age or older is granted an exemption on that person's homestead from City of Decatur ad valorem taxes, except ad valorem taxes levied to pay interest on and to retire municipal bonded indebtedness and for the independent school system of said city, in the amount of \$15,000.00. The additional exemption granted by this section shall be claimed, administered, and returned as provided in Code Section 48-5-50.1 of the O.C.G.A., but the governing authority of the City of Decatur may grant the exemption authorized by this section without further application to any resident of the City of Decatur who qualifies therefor as shown on the previously existing tax records of the City of Decatur. The additional homestead exemption granted by this section shall apply to all taxable years beginning after December 31, 2023."

28 SECTION 2.

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

32 SECTION 3.

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

40 "() YES Shall the Act be approved which provides a homestead exemption from City
41 of Decatur ad valorem taxes for municipal purposes in the amount of
42 () NO \$15,000.00 of the assessed value of the homestead for residents of that city
43 who are 65 years of age or older?"

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

62 SECTION 4.

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

65 **SECTION 5.**

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