

House Bill 1307 (AS PASSED HOUSE AND SENATE)

By: Representatives Roberts of the 52<sup>nd</sup>, Lupton of the 83<sup>rd</sup>, and Holcomb of the 101<sup>st</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act to incorporate the City of Brookhaven in DeKalb County, approved April  
2 16, 2012 (Ga. L. 2012, p. 5527), as amended, so as to increase the existing homestead  
3 exemption for senior citizens and disabled persons to \$200,000.00; to specify the terms and  
4 conditions of the exemption and the procedures relating thereto; to provide for applicability;  
5 to provide for compliance with constitutional requirements; to provide for a referendum,  
6 effective dates, automatic repeal, mandatory execution of election, and judicial remedies  
7 regarding failure to comply; to provide for related matters; to repeal conflicting laws; and for  
8 other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 An Act to incorporate the City of Brookhaven in DeKalb County, approved April 16, 2012  
12 (Ga. L. 2012, p. 5527), as amended, is amended by revising paragraph (1) of subsection (b)  
13 of Section 5.09 as follows:

14 "(1) Each resident of the City of Brookhaven who is disabled or is an eligible senior  
15 citizen is granted an exemption on that person's homestead from City of Brookhaven ad

16 valorem taxes for municipal purposes in the following amount of \$200,000.00 of the  
17 assessed value of that homestead."

18 **SECTION 2.**

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

22 **SECTION 3.**

23 The municipal election superintendent of the City of Brookhaven shall call and conduct an  
24 election as provided in this section for the purpose of submitting this Act to the electors of  
25 the City of Brookhaven for approval or rejection. The municipal election superintendent  
26 shall conduct that election on the Tuesday following the first Monday in November, 2026,  
27 and shall issue the call and conduct that election as provided by general law. The municipal  
28 election superintendent shall cause the date and purpose of the election to be published once  
29 a week for two weeks immediately preceding the date thereof in the official organ of DeKalb  
30 County. The ballot shall have written or printed thereon the words:

31 "( ) YES Shall the Act to incorporate the City of Brookhaven be amended so as to  
32 increase the current homestead exemption for senior citizens and disabled  
33 ( ) NO persons from \$160,000.00 to \$200,000.00?"

34 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
35 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
36 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
37 effect on January 1, 2027. If the Act is not so approved or if the election is not conducted  
38 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
39 be automatically repealed on the 365th calendar day following the election date provided for  
40 in this section. The expense of such election shall be borne by the City of Brookhaven. It

41 shall be the municipal election superintendent's duty to certify the result thereof to the  
42 Secretary of State. The provisions of this section shall be mandatory upon the municipal  
43 election superintendent and are not intended as directory. If the municipal election  
44 superintendent fails or refuses to comply with this section, any elector of the City of  
45 Brookhaven may apply for a writ of mandamus to compel the municipal election  
46 superintendent to perform his or her duties under this section. If the court finds that the  
47 municipal election superintendent has not complied with this section, the court shall fashion  
48 appropriate relief requiring the municipal election superintendent to call and conduct such  
49 election on the date required by this section or on the next date authorized for special  
50 elections provided for in Code Section 21-2-540 of the O.C.G.A.

51 **SECTION 4.**

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

54 **SECTION 5.**

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