

House Bill 272 (AS PASSED HOUSE AND SENATE)

By: Representatives Holcomb of the 81st, Wilson of the 80th, Oliver of the 82nd, and Wilensky of the 79th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing a homestead exemption from City of Chamblee ad valorem taxes
2 for city purposes in the amount of \$30,000.00 of the assessed value of the homestead for
3 certain residents of that city who are under 65 years of age, approved April 4, 1997 (Ga.
4 L. 1997, p. 3591), so as to increase the exemption amount to \$50,000.00; to provide for
5 compliance with constitutional requirements; to provide for a referendum, effective dates,
6 applicability, and automatic repeal; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 An Act providing a homestead exemption from City of Chamblee ad valorem taxes for city
10 purposes in the amount of \$30,000.00 of the assessed value of the homestead for residents
11 of that city, approved April 4, 1997 (Ga. L. 1997, p. 3591), is amended by revising
12 subsection (a) of Section 2 as follows:

13 "(a) Each resident of the City of Chamblee who is under the age of 65 years is granted an
14 exemption on that person's homestead from all City of Chamblee ad valorem taxes for city
15 purposes, except taxes levied by the City of Chamblee to pay interest on and to retire
16 bonded indebtedness, in the amount of \$50,000.00 of the assessed value of that homestead.
17 The value of that property in excess of such exempted amount shall remain subject to
18 taxation."

19 **SECTION 2.**

20 In accordance with the requirements of Article VII, Section II, Paragraph II(a)(1) of the
21 Constitution of the State of Georgia, this Act shall not become law unless it receives the
22 requisite two-thirds' majority vote in both the Senate and the House of Representatives.

23 **SECTION 3.**

24 The municipal election superintendent of the City of Chamblee shall call and conduct an
 25 election as provided in this section for the purpose of submitting this Act to the electors of
 26 the City of Chamblee for approval or rejection. The municipal election superintendent shall
 27 conduct that election on the Tuesday after the first Monday in November, 2019, and shall
 28 issue the call and conduct that election as provided by general law. The municipal election
 29 superintendent shall cause the date and purpose of the election to be published once a week
 30 for two weeks immediately preceding the date thereof in the official organ of the City of
 31 Chamblee. The ballot shall have written or printed thereon the words:

32 " YES Shall the Act be approved which increases the homestead exemption from
 33 City of Chamblee ad valorem taxes for city purposes from \$30,000.00 to
 34 NO \$50,000.00 of the assessed value of the homestead for residents of that city
 35 who are under 65 years of age?"

36 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 37 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 38 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 39 effect on January 1, 2020, and shall be applicable to all taxable years beginning on or after
 40 January 1, 2020. If the Act is not so approved or if the election is not conducted as provided
 41 in this section, Section 1 of this Act shall not become effective, and this Act shall be
 42 automatically repealed on the first day of January immediately following that election date.
 43 The expense of such election shall be borne by the City of Chamblee. It shall be the
 44 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

45 **SECTION 4.**

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

48 **SECTION 5.**

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