14 LC 28 7028

House Bill 1065

By: Representatives Jacobs of the 80<sup>th</sup>, Taylor of the 79<sup>th</sup>, Oliver of the 82<sup>nd</sup>, Mitchell of the 88<sup>th</sup>, Mayo of the 84<sup>th</sup>, and others

## A BILL TO BE ENTITLED AN ACT

- 1 To amend an Act providing for a homestead exemption from certain DeKalb County ad
- 2 valorem taxes for county purposes in an amount equal to the amount by which the current
- 3 year assessed value of a homestead exceeds the base year assessed value of such homestead,
- 4 approved May 5, 2006 (Ga. L. 2006, p. 4636), as amended, so as to eliminate the time
- 5 limitation on such exemption; to provide for a referendum, effective dates, and automatic
- 6 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 for a homestead exemption from certain DeKalb County ad valorem taxes
- 10 for county purposes in an amount equal to the amount by which the current year assessed
- value of a homestead exceeds the base year assessed value of such homestead, approved
- 12 May 5, 2006 (Ga. L. 2006, p. 4636), as amended, is amended by repealing and reserving
- 13 subsection (f) of Section 1.

14 SECTION 2.

- 15 The election superintendent of DeKalb County shall call and conduct an election as provided
- 16 in this section for the purpose of submitting this Act to the electors of DeKalb County for
- 17 approval or rejection. The election superintendent shall conduct such election on the date
- of the November, 2014, state-wide general election. The election superintendent shall issue
- 19 the call and conduct such election as provided by general law. The election superintendent
- shall cause the date and purpose of the election to be published once a week for two weeks
- 21 immediately preceding the date thereof in the official organ of DeKalb County. The ballot
- 22 shall have written or printed thereon the words:

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23 "( ) YES Shall the Act be approved which amends the homestead exemption from 24 DeKalb County ad valorem taxes for county purposes in an amount equal ( ) NO 25 to the amount by which the current year assessed value of a homestead 26 exceeds the base year assessed value of such homestead by eliminating the 27 time limitation on such exemption?" 28 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 29 30 such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2015, and shall apply to all taxable years beginning on or after that date. 31 32 If the Act is not so approved or if the election is not conducted as provided in this section, 33 Section 1 of this Act shall not become effective and this Act shall be automatically repealed on the first day of January immediately following such election date. The expense of such 34 election shall be borne by DeKalb County. It shall be the duty of the election superintendent 35 of DeKalb County to certify the results thereof to the Secretary of State. 36

37 SECTION 3.

- 38 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
- 39 its approval by the Governor or upon its becoming law without such approval.

40 SECTION 4.

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