

House Bill 591 (AS PASSED HOUSE AND SENATE)

By: Representatives Evans of the 89th, Drenner of the 85th, Tran of the 80th, Mitchell of the 88th, Bennett of the 94th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act to provide that each resident of DeKalb County who is 65 years of age or
2 over or disabled and whose net income together with the net income of the spouse and all
3 members of the family who reside at the homestead of such resident does not
4 exceed \$15,000.00 per annum shall be granted an exemption from all DeKalb County ad
5 valorem taxes, except county school district taxes, in the amount of \$14,000.00 of the value
6 of the homestead of such resident, approved March 15, 1988 (Ga. L. 1988, p. 4114), so as
7 to increase the income cap on said homestead exemption to \$37,500.00; to provide for
8 compliance with constitutional requirements; to provide for a referendum, effective dates,
9 and automatic repeal; to provide for mandatory execution of election and judicial remedies
10 regarding failure to comply; to repeal conflicting laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 style="text-align:center">**SECTION 1.**

13 An Act to provide that each resident of DeKalb County who is 65 years of age or over or
14 disabled and whose net income together with the net income of the spouse and all members
15 of the family who reside at the homestead of such resident does not exceed \$15,000.00 per
16 annum shall be granted an exemption from all DeKalb County ad valorem taxes, except

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17 county school district taxes, in the amount of \$14,000.00 of the value of the homestead of
18 such resident, approved March 15, 1988 (Ga. L. 1988, p. 4114), is amended by revising
19 subsection (a) of Section 1 as follows:

20 "(a) Each resident of DeKalb County who is 65 years of age or over or who is disabled is
21 granted an exemption from all DeKalb County ad valorem taxes, except county school
22 district taxes, in the amount of \$14,000.00 of the value of the resident's homestead owned
23 and occupied by such resident as a residence if the resident's net income, as defined by
24 Georgia law, as now or hereafter amended, together with the net income of the resident's
25 spouse and all other members of the resident's family who also reside at and occupy such
26 homestead does not exceed \$37,500.00 for the immediately preceding taxable year."

27 **SECTION 2.**

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

31 **SECTION 3.**

32 The election superintendent of DeKalb County shall call and conduct an election as provided
33 in this section for the purpose of submitting this Act to the electors of the DeKalb County
34 school district for approval or rejection. The election superintendent shall conduct that
35 election on the Tuesday after the first Monday in November, 2023 and shall issue the call and
36 conduct such election as provided by general law. The election superintendent shall cause
37 the date and purpose of the election to be published once a week for two weeks immediately
38 preceding the date thereof in the official organ of DeKalb County. The ballot shall have
39 written or printed thereon the words:

40 "() YES Shall the Act be approved which increases the income cap to \$37,500.00 on
41 () NO the \$14,000.00 homestead exemption provided to certain residents of
42 DeKalb County who are 65 years of age or over or who are disabled?"

43 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
44 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
45 such question are for approval of the Act, Section 1 of this Act shall become of full force and
46 effect on January 1, 2024. If the Act is not so approved or if the election is not conducted
47 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
48 be automatically repealed on the first day of July immediately following that election date.
49 The expense of such election shall be borne by DeKalb County. It shall be the election
50 superintendent's duty to certify the result thereof to the Secretary of State. The provisions
51 of this section shall be mandatory upon the election superintendent and are not intended as
52 directory. If the election superintendent fails or refuses to comply with this section, any
53 elector of the DeKalb County school district may apply for a writ of mandamus to compel
54 the election superintendent to perform his or her duties under this section. If the court finds
55 that the election superintendent has not complied with this section, the court shall fashion
56 appropriate relief requiring the election superintendent to call and conduct such election on
57 the date required by this section or on the next date authorized for special elections provided
58 for in Code Section 21-2-540 of the O.C.G.A.

59 **SECTION 4.**

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

62 **SECTION 5.**

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