

House Bill 635 (AS PASSED HOUSE AND SENATE)

By: Representatives Crawford of the 84<sup>th</sup>, Oliver of the 82<sup>nd</sup>, Drenner of the 85<sup>th</sup>, and Evans of the 89<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act providing a homestead exemption from City of Decatur ad valorem taxes  
2 for certain residents of said city, approved April 26, 2016 (Ga. L. 2016, p. 3636), so as to  
3 increase to \$25,000.00 the amount of the assessed value of the homestead for residents of  
4 such city who are 62 years of age or older and whose income does not exceed \$60,000.00;  
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 repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 An Act providing a homestead exemption from City of Decatur ad valorem taxes for certain  
11 residents of said city, approved April 26, 2016 (Ga. L. 2016, p. 3636), is amended by  
12 revising subsection (b) of Section 1 as follows:

13 "(b) Each resident of the City of Decatur who is a senior citizen is granted an exemption  
14 on that person's homestead from the City of Decatur ad valorem taxes for municipal  
15 purposes in the amount of \$25,000.00 of the assessed value of that homestead. The  
16 exemption granted by this subsection shall only be granted if such resident's income

17 together with the income of the spouse and all other members of the family of that resident  
18 who also reside at such homestead does not exceed \$60,000.00 for the immediately  
19 preceding year. The exemption granted by this subsection shall apply to ad valorem taxes  
20 for municipal purposes, but shall not apply to or affect state ad valorem taxes, ad valorem  
21 taxes for educational purposes, or county ad valorem taxes for county purposes. The value  
22 of that property in excess of such exempted amount shall remain subject to taxation unless  
23 otherwise exempted."

24 **SECTION 2.**

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

28 **SECTION 3.**

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

36 "( ) YES Shall the Act be approved which provides a homestead exemption from City  
37 of Decatur ad valorem taxes for municipal purposes in the amount of  
38 ( ) NO \$25,000.00 of the assessed value of the homestead for residents of that city  
39 who are 62 years of age or older and whose income does not  
40 exceed \$60,000.00?"

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