

House Bill 272

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

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.