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House Bill 594 (AS PASSED HOUSE AND SENATE)

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

## A BILL TO BE ENTITLED AN ACT

To amend an Act to provide that each resident of the DeKalb County School District who 2 is 65 years of age or over or disabled and whose net income together with the net income of 3 the spouse and all members of the family who reside at the homestead of such resident does 4 not exceed \$15,000.00 per annum shall be granted an exemption from all DeKalb County 5 School District ad valorem taxes in the amount of \$14,000.00 of the value of the homestead of such resident, approved March 24, 1988 (Ga. L. 1988, p. 4160), as amended, so as to 6 7 increase the income cap on said homestead exemption to \$37,500.00; to provide for

9 and automatic repeal; to provide for mandatory execution of election and judicial remedies

compliance with constitutional requirements; to provide for a referendum, effective dates,

10 regarding failure to comply; to repeal conflicting laws; and for other purposes.

## BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 **SECTION 1.** 

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

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District ad valorem taxes in the amount of \$14,000.00 of the value of the homestead of such resident, approved March 24, 1988 (Ga. L. 1988, p. 4160), as amended, is amended by revising subsection (a) of Section 1 as follows:

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

27 SECTION 2.

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

31 SECTION 3.

The election superintendent of DeKalb County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the DeKalb County school district for approval or rejection. The election superintendent shall conduct that election on the Tuesday after the first Monday in November, 2023, and shall issue 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 immediately preceding the date thereof in the official organ of DeKalb County. The ballot shall have written or printed thereon the words:

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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 the 42 DeKalb County School District who are 65 years of age or over or who are 43 disabled?" 44 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring 45 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on 46 such question are for approval of the Act, Section 1 of this Act shall become of full force and 47 effect on January 1, 2024. If the Act is not so approved or if the election is not conducted 48 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall 49 be automatically repealed on the first day of July immediately following that election date. 50 The expense of such election shall be borne by DeKalb County. It shall be the election 51 superintendent's duty to certify the result thereof to the Secretary of State. The provisions 52 of this section shall be mandatory upon the election superintendent and are not intended as 53 directory. If the election superintendent fails or refuses to comply with this section, any 54 elector of the DeKalb County school district may apply for a writ of mandamus to compel 55 the election superintendent to perform his or her duties under this section. If the court finds 56 that the election superintendent has not complied with this section, the court shall fashion 57 appropriate relief requiring the election superintendent to call and conduct such election on 58 the date required by this section or on the next date authorized for special elections provided 59 for in Code Section 21-2-540 of the O.C.G.A.

SECTION 4.

Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon

62 its approval by the Governor or upon its becoming law without such approval.

63 SECTION 5.

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