Chapter 18 ("Taxation") of the Code of Ordinances, City of Doraville, is hereby amended by revising Article II ("Ad Valorem Taxation"), Division 2 ("Homestead Exemption"), Section 18-51 to read as follows:

Sec. 18-51. Granted, maximum amount.

Twenty-five thousand dollars ($25,000.00) of the assessed value of the homestead of each resident of the City actually occupied by the owner as a residence and homestead for so long as the residence and homestead is occupied by the owner primarily as his or her residence is exempted from all City ad valorem taxation.

(1) This exemption shall also extend to and apply to those properties legal title to which is vested in one (1) or more title holders, if the residence is actually occupied by one (1) or more such owners as an actual residence. In such instance the exemption shall be granted to such properties, if claimed in the manner herein required by one (1) or more of the owners actually residing on such property.

(2) Such exemption shall also extend to those homesteads, title to which is vested in an administrator, executor, or trustee, if one (1) or more of the heirs or cestui que uses residing on such property shall claim the exemption as provided herein.

(3) A portion of the homestead exemption shall be available for any owner of any improved property which is owned and occupied by the owners as follows:

(i) An owner of a duplex may claim one-half (½) of the homestead exemption if the duplex is his principal, primary residence. If the owner occupies both units as his principal, primary residence, he may claim the entire homestead exemption.