House Bill 671 (AS PASSED HOUSE AND SENATE)

By: Representatives Reeves of the 99th, Hong of the 103rd, and Clark of the 100th

A BILL TO BE ENTITLED AN ACT

- 1 To amend an Act providing a homestead exemption from all City of Sugar Hill ad valorem
- 2 taxes for any city purposes in the amount of \$2,000.00 of the assessed value of the homestead
- 3 for residents of said city who are 65 years of age or over, approved March 25, 1994 (Ga. L.
- 4 1994, p. 4194), so as to increase the exemption from \$2,000.00 to \$10,000.00; to provide for
- 5 applicability; to provide for compliance with constitutional requirements; to provide for a
- 6 referendum, effective dates, automatic repeal, mandatory execution of election, and judicial
- 7 remedies regarding failure to comply; to provide for related matters; to repeal conflicting
- 8 laws; and for other purposes.

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BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

- An Act providing a homestead exemption from all City of Sugar Hill ad valorem taxes for
- any city purposes in the amount of \$2,000.00 of the assessed value of the homestead for
- residents of said city who are 65 years of age or over, approved March 25, 1994 (Ga. L.
- 14 1994, p. 4194), is amended by revising Section 1 as follows:

15 "SECTION 1.

Each resident of the City of Sugar Hill who is 65 years of age or over on or before January 1 of the year in which application for exemption under this section is made is granted an exemption on that person's homestead from all City of Sugar Hill ad valorem taxes for any city purposes, including but not limited to taxes to retire bonded indebtedness, in the amount of \$10,000.00 of the assessed value of that resident's homestead, as defined and qualified in Code Section 48-5-40 of the O.C.G.A., except that land which is included in that homestead and which exceeds one acre shall not have the value thereof exempt under this Act. The value of the homestead in excess of the amount exempted by this section shall remain subject to taxation."

25 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.

SECTION 3.

The municipal election superintendent of the City of Sugar Hill shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the City of Sugar Hill for approval or rejection. The municipal election superintendent shall conduct that election in conjunction with the November, 2023, municipal general election and shall issue the call and conduct that election as provided by general law. The municipal 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 Gwinnett County. The ballot shall have written or printed thereon the words:

38 "() YES Shall the Act be approved which increases the homestead exemption from 39 () NO City of Sugar Hill ad valorem taxes for municipal purposes to the amount 40 of \$10,000.00 of the assessed value of the homestead for residents of the 41 City of Sugar Hill who are 65 years of age or older, excluding land in excess 42 of one acre?" 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 the City of Sugar Hill. It shall be the 50 municipal election superintendent's duty to certify the result thereof to the Secretary of State. 51 The provisions of this section shall be mandatory upon the municipal election superintendent 52 and are not intended as directory. If the municipal election superintendent fails or refuses 53 to comply with this section, any elector of the City of Sugar Hill may apply for a writ of 54 mandamus to compel the municipal election superintendent to perform his or her duties 55 under this section. If the court finds that the municipal election superintendent has not 56 complied with this section, the court shall fashion appropriate relief requiring the municipal 57 election superintendent to call and conduct such election on the date required by this section 58 or on the next date authorized for special elections provided for in Code Section 21-2-540

SECTION 4.

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of the O.C.G.A.

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.**

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