

House Bill 539

By: Representatives Reeves of the 99<sup>th</sup>, Efstoration of the 104<sup>th</sup>, Clark of the 108<sup>th</sup>, Adeyina of the 110<sup>th</sup>, Okoye of the 102<sup>nd</sup>, and others

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act to provide a homestead exemption of \$4,000.00 from all county school  
2 district ad valorem taxation, except taxes levied to retire bonded indebtedness, which applies  
3 to the homestead of each resident of the Gwinnett County school district actually occupied  
4 by the owner as a residence and homestead, approved March 24, 1988 (Ga. L. 1988, p.  
5 4199), so as to increase said homestead exemption to \$10,000.00; to provide for compliance  
6 with constitutional requirements; to provide for a referendum, effective dates, and automatic  
7 repeal; to provide for mandatory execution of election and judicial remedies regarding failure  
8 to comply; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 An Act to provide a homestead exemption of \$4,000.00 from all county school district ad  
12 valorem taxation, except taxes levied to retire bonded indebtedness, which applies to the  
13 homestead of each resident of the Gwinnett County school district actually occupied by the  
14 owner as a residence and homestead, approved March 24, 1988 (Ga. L. 1988, p. 4199), is  
15 amended by revising Section 2 as follows:

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16 "SECTION 2.

17 The homestead of each resident of the Gwinnett County school district actually occupied  
 18 by the owner as a residence and homestead, and only so long as actually occupied by the  
 19 owner primarily as such, is exempted from Gwinnett County school district ad valorem  
 20 taxation in the amount of \$10,000.00 of the assessed value of the homestead for the tax  
 21 year beginning January 1, 2027, and for all tax years thereafter."

22 **SECTION 2.**

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

26 **SECTION 3.**

27 The election superintendent of Gwinnett County shall call and conduct an election as  
 28 provided in this section for the purpose of submitting this Act to the electors of the Gwinnett  
 29 County school district for approval or rejection. The election superintendent shall conduct  
 30 that election on the date of the general primary in 2026 and shall issue the call and conduct  
 31 such election as provided by general law. The election superintendent shall cause the date  
 32 and purpose of the election to be published once a week for two weeks immediately  
 33 preceding the date thereof in the official organ of Gwinnett County. The ballot shall have  
 34 written or printed thereon the words:

35 "( ) YES Shall the Act be approved which increases the homestead exemption from  
 36 ( ) NO Gwinnett County school district ad valorem taxes for educational purposes  
 37 in the amount of \$10,000.00 of the assessed value of the homestead for  
 38 residents of that school district, which represents a \$2,000.00 increase in  
 39 such exemption?"

40 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
41 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
42 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
43 effect on January 1, 2027. If the Act is not so approved or if the election is not conducted  
44 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
45 be automatically repealed on the 365th calendar day following the election date provided for  
46 in this section. The expense of such election shall be borne by Gwinnett County. It shall be  
47 the election superintendent's duty to certify the result thereof to the Secretary of State. The  
48 provisions of this section shall be mandatory upon the election superintendent and are not  
49 intended as directory. If the election superintendent fails or refuses to comply with this  
50 section, any elector of the Gwinnett County school district may apply for a writ of mandamus  
51 to compel the election superintendent to perform his or her duties under this section. If the  
52 court finds that the election superintendent has not complied with this section, the court shall  
53 fashion appropriate relief requiring the election superintendent to call and conduct such  
54 election on the date required by this section or on the next date authorized for special  
55 elections provided for in Code Section 21-2-540 of the O.C.G.A.

56 **SECTION 4.**

57 Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon  
58 its approval by the Governor or upon its becoming law without such approval.

59 **SECTION 5.**

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