

House Bill 761

By: Representatives Clark of the 108<sup>th</sup>, Lim of the 98<sup>th</sup>, and McClain of the 109<sup>th</sup>

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act to provide a homestead exemption from all City of Lilburn ad valorem  
2 taxes for city purposes, including but not limited to taxes to retire bonded indebtedness in the  
3 amount of \$5,000.00 of the assessed value of the homestead for certain residents of the City  
4 of Lilburn and in the amount of \$10,000.00 of the assessed value of the homestead for certain  
5 other residents of the City of Lilburn who are 65 years of age or over or who are disabled,  
6 approved March 22, 1990 (Ga. L. 1990, p. 4469), so as to provide an additional homestead  
7 exemption in an amount equal to the amount by which the current year assessed value of a  
8 homestead exceeds the prior year assessed value of such homestead by more than 8 percent;  
9 to exclude taxes to retire bond indebtedness from certain exemptions provided; to increase  
10 the homestead exemption for certain residents who are 65 years of age or over; to provide  
11 that the expanded exemption for residents who are 65 years of age or over shall not apply to  
12 more than one acre of property; to provide for applicability; to provide for compliance with  
13 constitutional requirements; to provide for a referendum, effective dates, and automatic  
14 repeal; to provide for mandatory execution of election and judicial remedies regarding failure  
15 to comply; to provide for related matters; to repeal conflicting laws; and for other purposes.

16 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

H. B. 761

**SECTION 1.**

17

18 An Act to provide a homestead exemption from all City of Lilburn ad valorem taxes for city  
19 purposes, including but not limited to taxes to retire bonded indebtedness in the amount of  
20 \$5,000.00 of the assessed value of the homestead for certain residents of the City of Lilburn  
21 and in the amount of \$10,000.00 of the assessed value of the homestead for certain other  
22 residents of the City of Lilburn who are 65 years of age or over or who are disabled,  
23 approved March 22, 1990 (Ga. L. 1990, p. 4469), is amended by revising subsections (a) and  
24 (b) of and adding a new subsection to Section 1 as follows:

25 "(a) Each resident of the City of Lilburn is granted an exemption on that person's  
26 homestead from all City of Lilburn ad valorem taxes for any city purposes in an amount  
27 equal to the amount by which the current year assessed value of the homestead exceeds the  
28 prior year assessed value of such homestead by more than 8 percent and the amount of  
29 \$5,000.00 of the assessed value of that resident's homestead, as defined and qualified in  
30 Code Section 48-5-40 of the O.C.G.A., except that land which is included in that  
31 homestead and which exceeds one acre shall not have the value thereof exempt under this  
32 subsection. Upon qualifying and receiving the homestead exemption provided for in  
33 subsection (b) of this section, such resident shall cease to be qualified to receive the  
34 homestead exemption provided for in this subsection.

35 (a.1) Each resident of the City of Lilburn who is 65 years of age or older is granted an  
36 exemption on that person's homestead from City of Lilburn ad valorem taxes for city  
37 purposes in the amount of \$50,000.00 of the assessed value of that resident's homestead,  
38 as defined and qualified in Code Section 48-5-40 of the O.C.G.A., except that land which  
39 is not included in that homestead and which exceeds one acre shall not have the value  
40 thereof exempt under this subsection.

41 (b) Each resident of the City of Lilburn who is disabled is granted an exemption on that  
42 person's homestead from all City of Lilburn ad valorem taxes for any city purposes,  
43 including but not limited to taxes to retire bond indebtedness, in the amount of \$10,000.00

44 of the assessed value of that resident's homestead, as defined and qualified in Code Section  
 45 48-5-40 of the O.C.G.A., except that land which is not included in that homestead and  
 46 which exceeds one acre shall not have the value thereof exempt under this subsection."

47 **SECTION 2.**

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

51 **SECTION 3.**

52 The municipal election superintendent of the City of Lilburn shall call and conduct an  
 53 election as provided in this section for the purpose of submitting this Act to the electors of  
 54 the City of Lilburn for approval or rejection. The municipal election superintendent shall  
 55 conduct that election on the Tuesday following the first Monday in November, 2025, and  
 56 shall issue the call and conduct such election as provided by general law. The municipal  
 57 election superintendent shall cause the date and purpose of the election to be published once  
 58 a week for two weeks immediately preceding the date thereof in the official organ of  
 59 Gwinnett County. The ballot shall have written or printed thereon the words:

60 "( ) YES Shall the Act be approved which provides an additional homestead  
 61 exemption from City of Lilburn ad valorem taxes for city purposes in an  
 62 ( ) NO amount equal to the amount by which the current year assessed value  
 63 exceeds the prior year assessed value of such homestead by more than 8  
 64 percent and which increases the value of the exemption for residents 65  
 65 years of age or older from \$10,000.00 to \$50,000.00 of the assessed value  
 66 of the homestead?"

67 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 68 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on

69 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
70 effect on January 1, 2026. If the Act is not so approved or if the election is not conducted  
71 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
72 be automatically repealed on the 365th calendar day following the election date provided for  
73 in this section. The expense of such election shall be borne by the City of Lilburn. It shall  
74 be the municipal election superintendent's duty to certify the result thereof to the Secretary  
75 of State. The provisions of this section shall be mandatory upon the municipal election  
76 superintendent and are not intended as directory. If the municipal election superintendent  
77 fails or refuses to comply with this section, any elector of the City of Lilburn may apply for  
78 a writ of mandamus to compel the municipal election superintendent to perform his or her  
79 duties under this section. If the court finds that the municipal election superintendent has not  
80 complied with this section, the court shall fashion appropriate relief requiring the municipal  
81 election superintendent to call and conduct such election on the date required by this section  
82 or on the next date authorized for special elections provided for in Code Section 21-2-540  
83 of the O.C.G.A.

84 **SECTION 4.**

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

87 **SECTION 5.**

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