

House Bill 772

By: Representatives Romman of the 97th, Beckles of the 96th, and Lim of the 98th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act to increase the homestead exemption from city ad valorem taxes for
2 residents of the City of Norcross who own and occupy their residences; to increase the
3 homestead exemption from city ad valorem taxes for residents of the City of Norcross who
4 are 62 years of age or older and who own and occupy their residences, approved March 20,
5 1990 (Ga. L. 1990, p. 3941), so as to raise the exemption amounts; to provide for compliance
6 with constitutional requirements; to provide for a referendum, effective dates, automatic
7 repeal, mandatory execution of election, and judicial remedies regarding failure to comply;
8 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 increase the homestead exemption from city ad valorem taxes for residents of the
12 City of Norcross who own and occupy their residences; to increase the homestead exemption
13 from city ad valorem taxes for residents of the City of Norcross who are 62 years of age or
14 older and who own and occupy their residences, approved March 20, 1990 (Ga. L. 1990,
15 p. 3941), is amended by revising Section 2 follows:

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16 **"Section 2.** (a) Each resident of the City of Norcross is granted a homestead exemption from
17 all ad valorem taxes levied by the city, except taxes to pay interest on the retired bonded
18 indebtedness, in the amount of \$45,000.00 of the value of the homestead owned and
19 occupied by said resident within the City of Norcross. The value of the homestead in excess
20 of the exempted amount shall remain subject to taxation.

21 (b) Each resident of the city who is 65 years of age or older is granted a homestead
22 exemption from all ad valorem taxes levied by the city in the amount of \$90,000.00 of the
23 value of the homestead owned and occupied by said resident within the city. The value of
24 the homestead in excess of the exempted amount shall remain subject to taxation.

25 (c) The increased homestead exemptions provided in this Act shall apply to all taxable years
26 beginning after December 31, 2025."

27 **SECTION 2.**

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

31 **SECTION 3.**

32 The municipal election superintendent of the City of Norcross shall call and conduct an
33 election as provided in this section for the purpose of submitting this Act to the electors of
34 the City of Norcross for approval or rejection. The municipal election superintendent shall
35 conduct such election on the Tuesday after the first Monday in November, 2025, and shall
36 issue the call and conduct that election as provided by general law. The municipal election
37 superintendent shall cause the date and purpose of the election to be published once a week
38 for two weeks immediately preceding the date thereof in the official organ of Gwinnett
39 County. The ballot shall have written or printed thereon the words:

40 "() YES Shall the Act be approved which raises the homestead exemption from City
41 of Norcross ad valorem taxes for municipal purposes for residents who own
42 () NO and occupy their residences of that city from \$9,000.00 to \$45,000.00 and
43 raises the homestead exemption from ad valorem taxes for municipal
44 purposes for residents of that city who are 65 years of age or older and who
45 own and occupy their residences from \$18,000.00 to \$90,000.00?"

46 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
47 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
48 such question are for approval of the Act, Section 1 of this Act shall become of full force and
49 effect on January 1, 2026. If the Act is not so approved or if the election is not conducted
50 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
51 be automatically repealed on the 365th calendar day following the election date provided for
52 in this section. The expense of such election shall be borne by the City of Norcross. It shall
53 be the municipal election superintendent's duty to certify the result thereof to the Secretary
54 of State. The provisions of this section shall be mandatory upon the municipal election
55 superintendent and are not intended as directory. If the municipal election superintendent
56 fails or refuses to comply with this section, any elector of the City of Norcross may apply for
57 a writ of mandamus to compel the municipal election superintendent to perform his or her
58 duties under this section. If the court finds that the municipal election superintendent has not
59 complied with this section, the court shall fashion appropriate relief requiring the municipal
60 election superintendent to call and conduct such election on the date required by this section
61 or on the next date authorized for special elections as provided for in Code Section 21-2-540
62 of the O.C.G.A.

SECTION 4.

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

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SECTION 5.

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