

House Bill 791

By: Representative Crowe of the 118th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act to provide a homestead exemption from Butts County ad valorem taxes in
2 the amount of \$4,000.00 of the assessed value of the homestead for certain residents of the
3 county who are 62 years of age or over, approved April 13, 2001 (Ga. L. 2001, p. 4289), so
4 as to increase the exemption amount to \$20,000.00; to provide for compliance with
5 constitutional requirements; to provide for a referendum, effective dates, automatic repeal,
6 mandatory execution of election, and judicial remedies regarding failure to comply; to
7 provide for related matters; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 An Act to provide a homestead exemption from Butts County ad valorem taxes in the amount
11 of \$4,000.00 of the assessed value of the homestead for certain residents of the county who
12 are 62 years of age or over, approved April 13, 2001 (Ga. L. 2001, p. 4289), is amended by
13 revising subsection (a) of Section 10 as follows:

14 "(a) Each resident of Butts County who is a senior citizen is granted an exemption on that
15 person's homestead from all Butts County ad valorem taxes in the amount of \$20,000.00

of the assessed value of that homestead. The value of that property in excess of such exempted amount shall remain subject to taxation."

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 election superintendent of Butts County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of Butts County for approval or rejection. The election superintendent shall conduct that election on the Tuesday after the first Monday in November, 2025, and shall issue the call and conduct such election as provided by general law. The 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 Butts County. The ballot shall have written or printed thereon the words:

"() YES Shall the Act be approved which increases the homestead exemption from
() NO Butts County ad valorem taxes for certain residents of the county who are 62
years of age or over from \$4,000.000 of the assessed value of the homestead
to \$20,000.00 of the assessed value of the homestead?"

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2026. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective, and this Act shall be automatically repealed on the 365th calendar day following the election date provided for

in this section. The expense of such election shall be borne by Butts County. It shall be the election superintendent's duty to certify the result thereof to the Secretary of State. The provisions of this section shall be mandatory upon the election superintendent and are not intended as directory. If the election superintendent fails or refuses to comply with this section, any elector of Butts County may apply for a writ of mandamus to compel the election superintendent to perform his or her duties under this section. If the court finds that the election superintendent has not complied with this section, the court shall fashion appropriate relief requiring the election superintendent to call and conduct such election on the date required by this section or on the next date authorized for special elections provided for in Code Section 21-2-540 of the O.C.G.A.

SECTION 4.

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

SECTION 5.

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