

Senate Bill 544

By: Senators Williams of the 25th, Anderson of the 24th and Strickland of the 42nd

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Butts County ad valorem taxes for county purposes  
2 in the amount of \$70,000.00 of the assessed value of the homestead for residents of that  
3 county who are 62 years of age or older; to provide for definitions; to specify the terms and  
4 conditions of the exemption and the procedures relating thereto; to provide for applicability;  
5 to provide for compliance with constitutional requirements; to provide for a referendum,  
6 effective dates, automatic repeal, mandatory execution of election, and judicial remedies  
7 regarding failure to comply; to provide for related matters; to repeal conflicting laws; and for  
8 other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 style="text-align:center">**SECTION 1.**

11 (a) As used in this Act, the term:

12 (1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county  
13 purposes levied by, for, or on behalf of Butts County, including, but not limited to, any  
14 ad valorem taxes to pay interest on and to retire county bonded indebtedness.

15 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
16 the O.C.G.A., as amended.

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17 (3) "Senior citizen" means a person who is 62 years of age or older on or before  
18 January 1 of the year in which application for the exemption under subsection (b) of this  
19 section is made.

20 (b) Each resident of Butts County who is a senior citizen is granted an exemption on such  
21 person's homestead from Butts County ad valorem taxes for county purposes in the amount  
22 of \$70,000.00 of the assessed value of such homestead. The value of that property in excess  
23 of such exempted amount shall remain subject to taxation.

24 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
25 section unless such person or person's agent files an application with the tax commissioner  
26 of Butts County, giving such person's age and such additional information relative to  
27 receiving such exemption as will enable the tax commissioner of Butts County to make a  
28 determination regarding the initial and continuing eligibility of such person for such  
29 exemption. The tax commissioner of Butts County shall provide application forms for this  
30 purpose.

31 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
32 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
33 so long as the person granted the homestead exemption under subsection (b) of this section  
34 occupies the residence as a homestead. After such person has filed the proper application as  
35 provided in subsection (c) of this section, it shall not be necessary to make application  
36 thereafter for any year, and such exemption shall continue to be allowed to such person. It  
37 shall be the duty of any such person granted the homestead exemption under subsection (b)  
38 of this section to notify the tax commissioner of Butts County in the event that such person  
39 for any reason becomes ineligible for such exemption.

40 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
41 state ad valorem taxes, county or independent school district ad valorem taxes for educational  
42 purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption

43 granted by subsection (b) of this section shall be in addition to and not in lieu of any other  
 44 homestead exemption applicable to Butts County ad valorem taxes for county purposes.  
 45 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
 46 beginning on or after January 1, 2027.

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 election superintendent of Butts County shall call and conduct an election as provided  
 53 in this section for the purpose of submitting this Act to the electors of Butts County for  
 54 approval or rejection. The election superintendent shall conduct that election on the Tuesday  
 55 after the first Monday in November, 2026, and shall issue the call and conduct that election  
 56 as provided by general law. The election superintendent shall cause the date and purpose of  
 57 the election to be published once a week for two weeks immediately preceding the date  
 58 thereof in the official organ of Butts County. The ballot shall have written or printed thereon  
 59 the words:

60 "( ) YES Shall the Act be approved which provides a homestead exemption from  
 61 Butts County ad valorem taxes for county purposes in the amount of  
 62 ( ) NO \$70,000.00 of the assessed value of the homestead for residents of that  
 63 county who are 62 years of age or older?"

64 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 65 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 66 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
 67 effect on January 1, 2027. If the Act is not so approved or if the election is not conducted

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

80

**SECTION 4.**

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

83

**SECTION 5.**

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