

Senate Bill 545

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 \$50,000.00 of the assessed value of the homestead for residents of that
3 county; to provide for definitions; to specify the terms and conditions of the exemption and
4 the procedures relating thereto; to provide for applicability; 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 (a) As used in this Act, the term:

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

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

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16 (b) Each resident of Butts County is granted an exemption on such person's homestead from
17 Butts County ad valorem taxes for county purposes in the amount of \$50,000.00 of the
18 assessed value of that homestead. The value of such property in excess of such exempted
19 amount shall remain subject to taxation.

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

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

35 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
36 state ad valorem taxes, county or independent school district ad valorem taxes for educational
37 purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption
38 granted by subsection (b) of this section shall be in addition to and not in lieu of any other
39 homestead exemption applicable to Butts County ad valorem taxes for county purposes.

40 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
41 beginning on or after January 1, 2027.

68 intended as directory. If the election superintendent fails or refuses to comply with this
69 section, any elector of Butts County may apply for a writ of mandamus to compel the
70 election superintendent to perform his or her duties under this section. If the court finds that
71 the election superintendent has not complied with this section, the court shall fashion
72 appropriate relief requiring the election superintendent to call and conduct such election on
73 the date required by this section or on the next date authorized for special elections provided
74 for in Code Section 21-2-540 of the O.C.G.A.

75 **SECTION 4.**

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

78 **SECTION 5.**

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