

House Bill 1601

By: Representatives Dubnik of the 29th, Hawkins of the 27th, Cox of the 28th, and McCollum of the 30th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from City of Gainesville ad valorem taxes for municipal
2 purposes in the amount of \$10,000.00 of the assessed value of the homestead for residents
3 of that city; to provide for definitions; to specify the terms and conditions of the exemption
4 and the procedures relating thereto; to provide for applicability; to provide for compliance
5 with constitutional requirements; to provide for a referendum, effective dates, automatic
6 repeal, mandatory execution of election, and judicial remedies regarding failure to comply;
7 to 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 municipal purposes" means all ad valorem taxes for municipal
12 purposes levied by, for, or on behalf of the City of Gainesville, including, but not limited
13 to, any ad valorem taxes to pay interest on and to retire municipal 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 the City of Gainesville is granted an exemption on such person's
17 homestead from City of Gainesville ad valorem taxes for municipal purposes in the amount
18 of \$10,000.00 of the assessed value of such homestead. The value of that property in excess
19 of such exempted 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 governing authority
22 of the City of Gainesville, or the designee thereof, giving such information relative to
23 receiving such exemption as will enable the governing authority of the City of Gainesville,
24 or the designee thereof, to make a determination regarding the initial and continuing
25 eligibility of such person for such exemption. The governing authority of the City of
26 Gainesville, or the designee thereof, shall provide application forms for this purpose.

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

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

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

44 **SECTION 2.**

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

48 **SECTION 3.**

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

57 "() YES Shall the Act be approved which provides a homestead exemption from City
58 of Gainesville ad valorem taxes for municipal purposes in the amount of
59 () NO \$10,000.00 of the assessed value of the homestead for residents of that
60 city?"

61 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
62 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
63 such question are for approval of the Act, Section 1 of this Act shall become of full force and
64 effect on January 1, 2027. If the Act is not so approved or if the election is not conducted
65 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
66 be automatically repealed on the first day of January immediately following that election

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

78 **SECTION 4.**

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

81 **SECTION 5.**

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