

Senate Bill 506

By: Senator Unterman of the 45th

**AS PASSED**

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from City of Buford ad valorem taxes for municipal  
2 purposes in an amount equal to the amount by which the current year assessed value of that  
3 homestead exceeds the base year assessed value of that homestead; to provide for definitions;  
4 to specify the terms and conditions of the exemption and the procedures relating thereto; to  
5 provide for applicability; to provide for related matters; to provide for compliance with  
6 constitutional requirements; to provide for a referendum, effective dates, and automatic  
7 repeal; 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 city purposes" means all ad valorem taxes for city purposes  
12 levied by, for, or on behalf of the City of Buford, including, but not limited to, any ad  
13 valorem taxes for special district purposes and any taxes to pay interest on and to retire  
14 city bonded indebtedness.

15 (2) "Base year" means the taxable year immediately preceding the taxable year in which  
16 the exemption under this Act is first granted to the most recent owner of such homestead.

17 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
18 the O.C.G.A., with the additional qualification that it shall include only the primary  
19 residence and not more than five contiguous acres of land immediately surrounding such  
20 residence.

21 (b) Each resident of the City of Buford is granted an exemption on that person's homestead  
22 from all City of Buford ad valorem taxes for city purposes in an amount equal to the  
23 amount by which the current year assessed value of that homestead exceeds the base year  
24 assessed value of that homestead. This exemption shall not apply to taxes assessed on  
25 improvements to the homestead or additional land that is added to the homestead after  
26 January 1 of the base year. If any real property is removed from the homestead, the base

27 year assessed value shall be adjusted to reflect such removal and the exemption shall be  
 28 recalculated accordingly. The value of that property in excess of such exempted amount  
 29 shall remain subject to taxation.

30 (c) Any person that owns and occupies their property as their primary residence and has  
 31 qualified and received a homestead exemption from either Gwinnett County or Hall County  
 32 shall receive the exemption granted by subsection (b) of this section without any additional  
 33 act required.

34 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1  
 35 of the O.C.G.A. The exemption shall be automatically renewed from year to year as long  
 36 as the owner occupies the residence as a homestead. It shall be the duty of any person  
 37 granted the homestead exemption under subsection (b) of this section to notify the tax  
 38 commissioner of the county or the designee thereof in the event that person for any reason  
 39 becomes ineligible for that exemption.

40 (e) The exemption granted by this Act shall not apply to or affect state ad valorem taxes  
 41 or Gwinnett County or Hall County ad valorem taxes. The homestead exemption granted  
 42 by subsection (b) of this section shall be in addition to and not in lieu of any other  
 43 homestead exemption applicable to City of Buford ad valorem taxes for city purposes.

44 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
 45 beginning on or after January 1, 2021.

46 **SECTION 2.**

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

50 **SECTION 3.**

51 The municipal election superintendent of the City of Buford shall call and conduct an  
 52 election as provided in this section for the purpose of submitting this Act to the electors of  
 53 the City of Buford for approval or rejection. The municipal election superintendent shall  
 54 conduct that election on the next possible date for holding special elections in the State of  
 55 Georgia upon approval of this Act and shall issue the call and conduct that election as  
 56 provided by general law. The municipal election superintendent shall cause the date and  
 57 purpose of the election to be published once a week for two weeks immediately preceding  
 58 the date thereof in the official organ of Gwinnett County. The ballot shall have written or  
 59 printed thereon the words:

