

House Bill 672 (AS PASSED HOUSE AND SENATE)

By: Representatives Reeves of the 99<sup>th</sup>, Hong of the 103<sup>rd</sup>, and Clark of the 100<sup>th</sup>

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act providing a homestead exemption from all City of Sugar Hill ad valorem  
2 taxes for city purposes in the amount of \$2,000.00 of the assessed value of the homestead for  
3 residents of said city, excluding land in excess of one acre, approved April 4, 1991 (Ga. L.  
4 1991, p. 4675), so as to increase the exemption from \$2,000.00 to \$10,000.00; to provide for  
5 compliance with constitutional requirements; to provide for a referendum, effective dates,  
6 automatic repeal, mandatory execution of election, and judicial remedies regarding failure  
7 to comply; 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 An Act providing a homestead exemption from all City of Sugar Hill ad valorem taxes for  
11 city purposes in the amount of \$2,000.00 of the assessed value of the homestead for residents  
12 of said city, excluding land in excess of one acre, approved April 4, 1991 (Ga. L. 1991, p.  
13 4675), is amended by revising Section 1 as follows:

H. B. 672

14 "SECTION 1.

15 Each resident of the City of Sugar Hill is granted an exemption on that person's homestead  
 16 from all City of Sugar Hill ad valorem taxes for any city purposes, including but not limited  
 17 to taxes to retire bonded indebtedness, in the amount of \$10,000.00 of the assessed value  
 18 of that resident's homestead, as defined and qualified in Code Section 48-5-40 of the  
 19 O.C.G.A., except that land which is included in that homestead and which exceeds one acre  
 20 shall not have the value thereof exempt under this Act."

21 **SECTION 2.**

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

25 **SECTION 3.**

26 The municipal election superintendent of the City of Sugar Hill shall call and conduct an  
 27 election as provided in this section for the purpose of submitting this Act to the electors of  
 28 the City of Sugar Hill for approval or rejection. The municipal election superintendent shall  
 29 conduct that election in conjunction with the November, 2023, municipal general election  
 30 and shall issue the call and conduct that election as provided by general law. The municipal  
 31 election superintendent shall cause the date and purpose of the election to be published once  
 32 a week for two weeks immediately preceding the date thereof in the official organ of  
 33 Gwinnett County. The ballot shall have written or printed thereon the words:

34 "( ) YES Shall the Act be approved which increases the homestead exemption from  
 35 ( ) NO City of Sugar Hill ad valorem taxes for municipal purposes to the amount  
 36 of \$10,000.00 of the assessed value of the homestead for residents of the  
 37 City of Sugar Hill, excluding land in excess of one acre?"

38 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
39 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
40 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
41 effect on January 1, 2024. If the Act is not so approved or if the election is not conducted  
42 as provided in this section, Section 1 of this Act shall not become effective and this Act shall  
43 be automatically repealed on the first day of July immediately following that election date.  
44 The expense of such election shall be borne by the City of Sugar Hill. It shall be the  
45 municipal election superintendent's duty to certify the result thereof to the Secretary of State.  
46 The provisions of this section shall be mandatory upon the municipal election superintendent  
47 and are not intended as directory. If the municipal election superintendent fails or refuses  
48 to comply with this section, any elector of the City of Sugar Hill may apply for a writ of  
49 mandamus to compel the municipal election superintendent to perform his or her duties  
50 under this section. If the court finds that the municipal election superintendent has not  
51 complied with this section, the court shall fashion appropriate relief requiring the municipal  
52 election superintendent to call and conduct such election on the date required by this section  
53 or on the next date authorized for special elections provided for in Code Section 21-2-540  
54 of the O.C.G.A.

55 **SECTION 4.**

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

58 **SECTION 5.**

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