

House Bill 673 (AS PASSED HOUSE AND SENATE)

By: Representatives Reeves of the 99th, Hong of the 103rd, and Clark of the 100th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from the City of Sugar Hill ad valorem taxes for
2 municipal purposes in the amount of \$10,000.00 of the assessed value of the homestead for
3 residents of that city whose income does not exceed \$10,000.00 per annum and who are
4 disabled or who are 62 years of age or older; to provide for definitions; to specify the terms
5 and conditions of the exemption and the procedures relating thereto; to provide for
6 applicability; to provide for compliance with constitutional requirements; to provide for a
7 referendum, effective dates, automatic repeal, mandatory execution of election, and judicial
8 remedies regarding failure to comply; to repeal conflicting laws; and for other purposes.

9 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

10 **SECTION 1.**

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

12 (1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal
13 purposes levied by, for, or on behalf of the City of Sugar Hill, including, but not limited
14 to, any ad valorem taxes to pay interest on and to retire municipal 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, with the additional qualification that land which is included

17 in that homestead and which exceeds one acre shall not have the value thereof exempt
18 under this Act.

19 (3) "Income" means Georgia taxable net income determined pursuant to Chapter 7 of
20 Title 48 of the O.C.G.A., as amended, for state income tax purposes.

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

24 (b) Each resident of the City of Sugar Hill who is disabled or is a senior citizen is granted
25 an exemption on that person's homestead from the City of Sugar Hill ad valorem taxes for
26 municipal purposes in the amount of \$10,000.00 of the assessed value of that homestead.
27 The exemption under this subsection shall only be granted if that person's income, together
28 with the income of all members of the family who also occupy and reside at such homestead,
29 does not exceed \$10,000.00 for the immediately preceding year. The value of that property
30 in excess of such exempted amount shall remain subject to taxation.

31 (c)(1) In order to qualify for the exemption provided for in subsection (b) of this section
32 as being disabled, the person claiming such exemption shall be required to obtain a
33 certificate from not more than three physicians licensed to practice medicine under
34 Chapter 34 of Title 43 of the O.C.G.A., as amended, certifying that in the opinion of such
35 physician or physicians, such person is mentally or physically incapacitated to the extent
36 that such person is unable to be gainfully employed and that such incapacity is likely to
37 be permanent. Such certificate or certificates shall constitute part of and be submitted
38 with the application provided for in paragraph (2) of this subsection.

39 (2) A person shall not receive the homestead exemption granted by subsection (b) of this
40 section unless such person or person's agent files an application with the governing
41 authority of the City of Sugar Hill, or the designee thereof, giving the person's age,
42 income, and such additional information relative to receiving such exemption as will
43 enable the governing authority of the City of Sugar Hill, or the designee thereof, to make

44 a determination regarding the initial and continuing eligibility of such person for such
45 exemption. The governing authority of the City of Sugar Hill, or the designee thereof,
46 shall provide application forms for this purpose.

47 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
48 the O.C.G.A., as amended. After a person has filed the proper application, as provided in
49 subsection (c) of this section, it shall not be necessary to submit an application every year.
50 The person shall only be required to submit verification of income eligibility every other
51 year. Additionally, it shall be the duty of any person granted the homestead exemption under
52 subsection (b) of this section to notify the governing authority of the City of Sugar Hill, or
53 the designee thereof, in the event that such person for any reason becomes ineligible for such
54 exemption.

55 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
56 state ad valorem taxes, county ad valorem taxes for county purposes, or county or
57 independent school district ad valorem taxes for educational purposes. The homestead
58 exemption granted by subsection (b) of this section shall be in addition to and not in lieu of
59 any other homestead exemption applicable to the City of Sugar Hill ad valorem taxes for
60 municipal purposes.

61 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
62 beginning on or after January 1, 2024.

63 **SECTION 2.**

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

67

SECTION 3.

68 The municipal election superintendent of the City of Sugar Hill shall call and conduct an
 69 election as provided in this section for the purpose of submitting this Act to the electors of
 70 the City of Sugar Hill for approval or rejection. The municipal election superintendent shall
 71 conduct that election in conjunction with the November, 2023, municipal general election
 72 and shall issue the call and conduct that election as provided by general law. The municipal
 73 election superintendent shall cause the date and purpose of the election to be published once
 74 a week for two weeks immediately preceding the date thereof in the official organ of
 75 Gwinnett County. The ballot shall have written or printed thereon the words:

76 " YES Shall the Act be approved to provide a homestead exemption from the City
 77 NO of Sugar Hill ad valorem taxes for municipal purposes in the amount of
 78 \$10,000.00 of the assessed value of the homestead for residents of that city
 79 whose income does not exceed \$10,000.00 per annum and who are disabled
 80 or who are 62 years of age or older, excluding land in excess of one acre?"

81 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 82 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 83 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 84 effect on January 1, 2024. If the Act is not so approved or if the election is not conducted
 85 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
 86 be automatically repealed on the first day of July immediately following that election date.
 87 The expense of such election shall be borne by the City of Sugar Hill. It shall be the
 88 municipal election superintendent's duty to certify the result thereof to the Secretary of State.
 89 The provisions of this section shall be mandatory upon the municipal election superintendent
 90 and are not intended as directory. If the municipal election superintendent fails or refuses
 91 to comply with this section, any elector of the City of Sugar Hill may apply for a writ of
 92 mandamus to compel the municipal election superintendent to perform his or her duties
 93 under this section. If the court finds that the municipal election superintendent has not

94 complied with this section, the court shall fashion appropriate relief requiring the municipal
95 election superintendent to call and conduct such election on the date required by this section
96 or on the next date authorized for special elections provided for in Code Section 21-2-540
97 of the O.C.G.A.

98 **SECTION 4.**

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

101 **SECTION 5.**

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