

House Bill 1319 (AS PASSED HOUSE AND SENATE)

By: Representatives Clark of the 100th, Hong of the 103rd, Mughal of the 105th, McCollum of the 30th, and Reeves of the 99th

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act providing a homestead exemption from City of Buford ad valorem taxes
2 for municipal purposes for the full value of the homestead for residents of that city who
3 are 70 years of age or over, approved May 6, 2005, (Ga. L. 2005 p. 3893), so as to lower the
4 age for the exemption; to provide for compliance with constitutional requirements; to provide
5 for a referendum, effective dates, automatic repeal, mandatory execution of election, and
6 judicial remedies regarding failure to comply; to repeal conflicting laws; and for other
7 purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 An Act providing a homestead exemption from City of Buford ad valorem taxes for
11 municipal purposes for the full value of the homestead for residents of that city who are 70
12 years of age or over, approved May 6, 2005, (Ga. L. 2005 p. 3893), is amended by revising
13 paragraph (3) of subsection (a) of Section 1 as follows:

14 "(3) 'Senior citizen' means a person who is 65 years of age or over on or before January 1
15 of the year in which application for the exemption under subsection (b) of this section is
16 made."

17 **SECTION 2.**

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

21 **SECTION 3.**

22 The municipal election superintendent of the City of Buford shall call and conduct an
 23 election as provided in this section for the purpose of submitting this Act to the electors of
 24 the City of Buford for approval or rejection. The municipal election superintendent shall
 25 conduct that election on Tuesday after the first Monday in November, 2024, and shall issue
 26 the call and conduct that election as provided by general law. The municipal election
 27 superintendent shall cause the date and purpose of the election to be published once a week
 28 for two weeks immediately preceding the date thereof in the official organ of Gwinnett
 29 County. The ballot shall have written or printed thereon the words:

30 "() YES Shall the Act which provides for a homestead exemption from City of
 31 () NO Buford ad valorem taxes for municipal purposes for the full value of the
 32 homestead for residents of that city who are 70 years of age or over be
 33 amended to lower the age to 65?"

34 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 35 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 36 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 37 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted
 38 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
 39 be automatically repealed on the first day of July immediately following that election date.
 40 The expense of such election shall be borne by the City of Buford. It shall be the municipal
 41 election superintendent's duty to certify the result thereof to the Secretary of State. The
 42 provisions of this section shall be mandatory upon the municipal election superintendent and

43 are not intended as directory. If the municipal election superintendent fails or refuses to
44 comply with this section, any elector of the City of Buford may apply for a writ of mandamus
45 to compel the municipal election superintendent to perform his or her duties under this
46 section. If the court finds that the municipal election superintendent has not complied with
47 this section, the court shall fashion appropriate relief requiring the municipal election
48 superintendent to call and conduct such election on the date required by this section or on the
49 next date authorized for special elections provided for in Code Section 21-2-540 of the
50 O.C.G.A.

51 **SECTION 4.**

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

54 **SECTION 5.**

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