

House Bill 791 (AS PASSED HOUSE AND SENATE)

By: Representative Crowe of the 118th

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act to provide a homestead exemption from Butts County ad valorem taxes in
2 the amount of \$4,000.00 of the assessed value of the homestead for certain residents of the
3 county who are 62 years of age or over, approved April 13, 2001 (Ga. L. 2001, p. 4289), so
4 as to increase the exemption amount to \$20,000.00; to provide for compliance with
5 constitutional requirements; to provide for a referendum, effective dates, automatic repeal,
6 mandatory execution of election, and judicial remedies regarding failure to comply; to
7 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 to provide a homestead exemption from Butts County ad valorem taxes in the amount
11 of \$4,000.00 of the assessed value of the homestead for certain residents of the county who
12 are 62 years of age or over, approved April 13, 2001 (Ga. L. 2001, p. 4289), is amended by
13 revising subsection (a) of Section 10 as follows:

14 "(a) Each resident of Butts County who is a senior citizen is granted an exemption on that
15 person's homestead from all Butts County ad valorem taxes in the amount of \$20,000.00

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16 of the assessed value of that homestead. The value of that property in excess of such
 17 exempted amount shall remain subject to taxation."

18 **SECTION 2.**

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

22 **SECTION 3.**

23 The election superintendent of Butts County shall call and conduct an election as provided
 24 in this section for the purpose of submitting this Act to the electors of Butts County for
 25 approval or rejection. The election superintendent shall conduct that election on the Tuesday
 26 after the first Monday in November, 2025, and shall issue the call and conduct such election
 27 as provided by general law. The election superintendent shall cause the date and purpose of
 28 the election to be published once a week for two weeks immediately preceding the date
 29 thereof in the official organ of Butts County. The ballot shall have written or printed thereon
 30 the words:

31 "() YES Shall the Act be approved which increases the homestead exemption from
 32 () NO Butts County ad valorem taxes for certain residents of the county who are 62
 33 years of age or over from \$4,000.000 of the assessed value of the homestead
 34 to \$20,000.00 of the assessed value of the homestead?"

35 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 36 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 37 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 38 effect on January 1, 2026. If the Act is not so approved or if the election is not conducted
 39 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
 40 be automatically repealed on the 365th calendar day following the election date provided for

41 in this section. The expense of such election shall be borne by Butts County. It shall be the
42 election superintendent's duty to certify the result thereof to the Secretary of State. The
43 provisions of this section shall be mandatory upon the election superintendent and are not
44 intended as directory. If the election superintendent fails or refuses to comply with this
45 section, any elector of Butts County may apply for a writ of mandamus to compel the
46 election superintendent to perform his or her duties under this section. If the court finds that
47 the election superintendent has not complied with this section, the court shall fashion
48 appropriate relief requiring the election superintendent to call and conduct such election on
49 the date required by this section or on the next date authorized for special elections provided
50 for in Code Section 21-2-540 of the 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.