



## Office of the Secretary of State

*Brad Raffensperger*  
**SECRETARY OF STATE**

*Margaret Haisty*  
**DEPUTY CHIEF OF STAFF**

City of Loganville  
4303 Lawrenceville, Rd  
Loganville, GA 30052

Dear Official,

Pursuant to O.C.G.A. § 45-13-24, our office is supplying you with a certified copy of the following legislation, which was signed into law by the Governor and requires a local referendum.

- Act 98, HB 745: ad valorem tax; provide homestead exemption

If you have any questions, please do not hesitate to call at 404-805-8528 or email [mhaisty@sos.ga.gov](mailto:mhaisty@sos.ga.gov).

Thank you,

**Maggie Haisty**  
*Deputy Chief of Staff*  
*Georgia Secretary of State*



## OFFICE OF SECRETARY OF STATE

*I, Brad Raffensperger, Secretary of State of the State  
of Georgia, do hereby certify that*

the attached 8 pages are true and a correct copy of Act No. 98, House Bill  
No. 745, as approved and signed by the Governor on May 9th, 2025; all  
as the same appear on file and record in this office.



IN TESTIMONY WHEREOF, I have hereunto set my hand and  
affixed the seal of my office, at the Capitol, in the City of  
Atlanta, this 9th day of May, in the year of our Lord  
Two Thousand and Twenty-five and of the Independence  
of the United States of America the Two Hundred and  
Forty-Ninth.

*Brad Raffensperger*  
Brad Raffensperger, Secretary of State

ENROLLMENT

April 17, 2025

The Committee of the House on Information and Audits has examined the within and finds the same properly enrolled.

*Scott C. Hilton*  
Chairman

*James M. Tully*  
Speaker of the House

*James M. Tully*  
Clerk of the House

*James M. Tully*  
President of the Senate  
Secretary of the Senate

Received *James M. Tully*  
Secretary, Executive Department

This 7<sup>th</sup> day of April 2025

Approved *B. P. L.*  
Governor

This 9<sup>th</sup> day of May 2025

H.B. No. 745 Act No. 98  
General Assembly



AN ACT

To provide a homestead exemption from City of Loganville ad valorem taxes for municipal purposes in an amount equal to the amount by which the current year assessed value of a homestead exceeds the adjusted base year assessed value of such homestead; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for compliance with constitutional requirements; to provide for a referendum, effective dates, automatic repeal, mandatory execution of election, and judicial remedies regarding failure to comply; to provide for related matters; to repeal conflicting laws; and for other purposes.

IN HOUSE

Read 1<sup>st</sup> time 3-11-25  
Read 2<sup>nd</sup> time 3-13-25  
Read 3<sup>rd</sup> time 3-21-25  
And Passed  
Yeas 158 Nays 0

Clerk of the House

IN SENATE

Read 1<sup>st</sup> time 3-25-25  
Read 2<sup>nd</sup> time  
Read 3<sup>rd</sup> time  
And Passed 3-28-25  
Yeas 53 Nays 0

Passed Both Houses

*James M. Tully*  
Secretary of the Senate  
By: Reps. Martinez of the 111<sup>th</sup>, Williamson of the 112<sup>th</sup>,  
and Fleming of the 114<sup>th</sup>

## AN ACT

To provide a homestead exemption from City of Loganville ad valorem taxes for municipal purposes in an amount equal to the amount by which the current year assessed value of a homestead exceeds the adjusted base year assessed value of such homestead; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for compliance with constitutional requirements; to provide for a referendum, effective dates, automatic repeal, mandatory execution of election, and judicial remedies regarding failure to comply; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

### SECTION 1.

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

(1) "Ad valorem taxes" means all ad valorem taxes levied by, for, or on behalf of the City of Loganville for municipal purposes, except for any ad valorem taxes levied to pay interest on and to retire bonded indebtedness.

(2) "Adjusted base year assessed value" means the sum of:

(A) The previous adjusted base year assessed value;

(B) An amount equal to the difference between the current year assessed value of the homestead and the base year assessed value of the homestead, provided that such amount shall not exceed the total of the previous adjusted base year assessed value of the homestead multiplied by the inflation rate for the prior year plus 25 basis points; and

- (C) The value of any substantial property change, provided that no such value added improvements to the homestead shall be duplicated as to the same addition or improvement.
- (3) "Base year assessed value" means:
- (A) With respect to an exemption under this section which is first granted to a person on such person's homestead for the 2026 taxable year, the assessed value for taxable year 2024, including any final determination of value on appeal pursuant to Code Section 48-5-311 of the O.C.G.A., of the homestead; or
- (B) In all other cases, the assessed value, including any final determination of value on appeal pursuant to Code Section 48-5-311 of the O.C.G.A., of the homestead from the taxable year immediately preceding the taxable year in which the exemption under this section is first granted to the applicant.
- (4) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., as amended.
- (5) "Inflation rate" means the annual inflationary index rate as determined for a given year by the commissioner of revenue in accordance with subsection (f) of this section.
- (6) "Previous adjusted base year assessed value" means:
- (A) With respect to the year for which the exemption under this section is first granted to a person on such person's homestead, the base year assessed value; or
- (B) In all other cases, the adjusted base year assessed value of the homestead as calculated in the taxable year immediately preceding the current year, including any final determination of value on appeal pursuant to Code Section 48-5-311 of the O.C.G.A.
- (7) "Substantial property change" means any increase or decrease in the assessed value of a homestead derived from additions or improvements to, or the removal of real property from, the homestead which occurred after the year in which the base year assessed value is determined for the homestead. The assessed value of the substantial property changes

shall be established following any final determination of value on appeal pursuant to Code Section 48-5-311 of the O.C.G.A.

(b)(1) Subject to the limitations provided in this section, each resident of the City of Loganville is granted an exemption on that person's homestead from ad valorem taxes in an amount equal to the amount by which the current year assessed value of that homestead, including any final determination of value on appeal pursuant to Code Section 48-5-311, exceeds its previous adjusted base year assessed value.

(2) Except as provided for in subsection (c) of this section, no exemption provided for in this subsection shall transfer to any subsequent owner of the property, and the assessed value of the property shall be as provided by law.

(c) No person shall receive the exemption granted by subsection (b) of this section unless such person or person's agent files an application with the governing authority of the City of Loganville or its designee as will enable the governing authority of the City of Loganville or its designee to make a determination regarding the initial and continuing eligibility of such person for such exemption; provided, however, that any person who had previously applied for a homestead exemption, was allowed such homestead exemption for the 2025 tax year, and remains eligible for a homestead exemption for that same homestead property in the 2026 tax year shall be automatically allowed the exemption granted under subsection (b) of this section for that homestead without further application. The governing authority of the City of Loganville or its designee shall provide application forms for this purpose.

(d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year so long as the person granted the homestead exemption under subsection (b) of this section occupies the residence as a homestead. After such person has filed the proper application as provided in subsection (c) of this section, it shall not be necessary to make application thereafter for any year, and such exemption shall continue to be allowed to such person. It shall be the duty of any such person granted the homestead exemption under subsection (b)

of this section to notify the governing authority of the City of Loganville or its designee in the event that such person for any reason becomes ineligible for such exemption. The surviving spouse of the person who has been granted the exemption provided for in subsection (b) of this section shall continue to receive the exemption provided under subsection (b) of this section, so long as that surviving spouse continues to occupy the home as a residence and homestead.

(e)(1) The exemption granted by subsection (b) of this section shall not apply to or affect any state ad valorem taxes, county ad valorem taxes for county purposes, or county or independent school district ad valorem taxes for educational purposes.

(2) Except as otherwise provided in paragraph (3) of this subsection, the homestead exemption granted by subsection (b) of this section shall be in addition to and not in lieu of any other homestead exemption applicable to ad valorem taxes.

(3) The homestead exemption granted by subsection (b) of this section shall not be applied in addition to any other base year value homestead exemption provided by law with respect to the City of Loganville. In any such event, the governing authority of the City of Loganville or its designee shall apply only the base year value homestead exemption that is larger or more beneficial for the taxpayer with respect to the City of Loganville.

(f) For the purposes of this section, the commissioner of revenue shall promulgate a standardized method for determining annual inflationary index rates which reflect the effects of inflation and deflation on the cost of living for residents of this state for a given calendar year. Such method may utilize the Consumer Price Index as reported by the Bureau of Labor Statistics of the United States Department of Labor or any other similar index established by the federal government if the commissioner of revenue determines that such federal index fairly reflects the effects of inflation and deflation on residents of this state.

(g) The exemption granted by subsection (b) of this section shall apply to all taxable years beginning on or after January 1, 2026.

## **SECTION 2.**

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

## **SECTION 3.**

The municipal election superintendent of the City of Loganville shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the City of Loganville for approval or rejection. The election superintendent shall conduct that election on the Tuesday following the first Monday in November of 2025 and shall issue the call and conduct that election as provided by general law. The election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Walton County. The ballot shall have written or printed thereon the words:

- "( ) YES    Shall the Act be approved which provides a homestead exemption from City of Loganville ad valorem taxes for municipal purposes in an amount equal  
( ) NO    to the amount by which the current year assessed value of a homestead exceeds the adjusted base year assessed value, including any final determination of value on appeal pursuant to Code Section 48-5-311 of the O.C.G.A., as amended, of such homestead?"

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



shall be the election superintendent's duty to certify the result thereof to the Secretary of State. The provisions of this section shall be mandatory upon the election superintendent and are not intended as directory. If the election superintendent fails or refuses to comply with this section, any elector of the City of Loganville may apply for a writ of mandamus to compel the election superintendent to perform his or her duties under this section. If the court finds that the election superintendent has not complied with this section, the court shall fashion appropriate relief requiring the election superintendent to call and conduct such election on the date required by this section or on the next date authorized for special elections provided for in Code Section 21-2-540 of the O.C.G.A.

#### **SECTION 4.**

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

#### **SECTION 5.**

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

APPROVED

MAY 09 2025

BY GOVERNOR

## NOTICE OF INTENT TO INTRODUCE LOCAL LEGISLATION

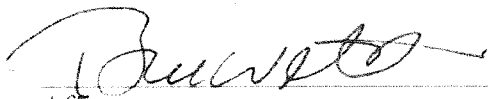
Notice is given that there will be introduced at the 2025 regular session of the General Assembly of Georgia a bill to provide a homestead exemption from City of Loganville ad valorem taxes for municipal purposes, and for other purposes.

## AFFIDAVIT

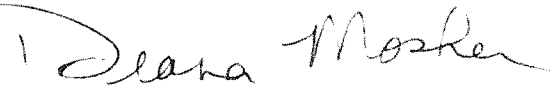
GEORGIA, FULTON COUNTY

I, Bruce Williamson, Representative from District 112, state on oath as follows:

- (1) I am the author of the local bill to which this affidavit is attached.
- (2) In accordance with O.C.G.A. § 28-1-14, the notice requirements for the local bill to which this affidavit is attached have been satisfied, including but not limited to the following:
  - (A) The Notice of Intention to Introduce Local Legislation which is attached to such local bill was published in the Walton Tribune, which is the official organ of Walton County, on the 5th of March, 2025; and
  - (B) If the local bill amends the charter of a municipality or the enabling Act of the governing authority of a county or consolidated government, then a copy of the Notice of Intention to Introduce Local Legislation was mailed, transmitted by facsimile, or otherwise provided to the governing authority of such municipality, county, or consolidated government:
    - (i) During the calendar week in which the Notice was published in the official organ; or
    - (ii) During the seven days immediately following the date of publication of such Notice.

s/   
Affiant

Sworn to and subscribed at the  
State Capitol in Atlanta, Georgia,  
This 10th of March, 2025,  
Before me:

  
s/ DEANA MOSHER  
Deana Mosher  
Notary Public, Johnson County, Georgia  
My Commission Expires September 27, 2027  
[SEAL]

