

House Bill 1399 (AS PASSED HOUSE AND SENATE)

By: Representatives Holly of the 111th and Knight of the 130th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from City of Locust Grove ad valorem taxes for
2 municipal purposes in the amount of 100 percent of the assessed value of the homestead for
3 residents of that city; to provide for definitions; to specify the terms and conditions of the
4 exemption and the procedures relating thereto; to provide for applicability; to provide for
5 compliance with constitutional requirements; to provide for a referendum, effective dates,
6 and automatic repeal; to repeal conflicting laws; and for other purposes.

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

8 **SECTION 1.**

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

- 10 (1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal
11 purposes levied by, for, or on behalf of the City of Locust Grove, which shall include, but
12 shall not be limited to, any ad valorem taxes levied for any special service district.
- 13 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
14 the O.C.G.A., as amended.

15 (b) Each resident of the City of Locust Grove is granted an exemption on that person's
16 homestead from City of Locust Grove ad valorem taxes for municipal purposes in the amount
17 of 100 percent of the assessed value of that homestead.

18 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
19 section unless such person or person's agent files an application with the governing authority
20 of the City of Locust Grove, or the designee thereof, giving such information relative to
21 receiving such exemption as will enable the governing authority of the City of Locust Grove,
22 or the designee thereof, to make a determination regarding the initial and continuing
23 eligibility of such person for such exemption. The governing authority of the City of Locust
24 Grove, or the designee thereof, shall provide application forms for this purpose.

25 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
26 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
27 as long as the person granted the homestead exemption under subsection (b) of this section
28 occupies the residence as a homestead. After a person has filed the proper application as
29 provided in subsection (c) of this section, it shall not be necessary to make application
30 thereafter for any year, and the exemption shall continue to be allowed to such person. It
31 shall be the duty of any person granted the homestead exemption under subsection (b) of this
32 section to notify the governing authority of the City of Locust Grove, or the designee thereof,
33 in the event that such person for any reason becomes ineligible for such exemption.

34 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
35 state ad valorem taxes, county ad valorem taxes for county purposes, or county or
36 independent school district ad valorem taxes for educational purposes. The homestead
37 exemption granted by subsection (b) of this section shall be in lieu of and not in addition to
38 any other homestead exemption applicable to City of Locust Grove ad valorem taxes for
39 municipal purposes.

40 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
41 beginning on or after January 1, 2023.

42 **SECTION 2.**

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

46 **SECTION 3.**

47 The municipal election superintendent of the City of Locust Grove shall call and conduct an
48 election as provided in this section for the purpose of submitting this Act to the electors of
49 the City of Locust Grove for approval or rejection. The municipal election superintendent
50 shall conduct that election on November 8, 2022, and shall issue the call and conduct that
51 election as provided by general law. The municipal election superintendent shall cause the
52 date and purpose of the election to be published once a week for two weeks immediately
53 preceding the date thereof in the official organ of Henry County. The ballot shall have
54 written or printed thereon the words:

55 "() YES Shall the Act be approved which provides a homestead exemption from City
56 of Locust Grove ad valorem taxes for municipal purposes in the amount of
57 () NO 100 percent of the assessed value of the homestead for residents of that
58 city?"

59 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
60 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
61 such question are for approval of the Act, Section 1 of this Act shall become of full force and
62 effect on January 1, 2023. If the Act is not so approved or if the election is not conducted
63 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
64 be automatically repealed on the first day of January immediately following that election
65 date. The expense of such election shall be borne by the City of Locust Grove. It shall be
66 the municipal election superintendent's duty to certify the result thereof to the Secretary of
67 State.

68

SECTION 4.

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

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SECTION 5.

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