

Senate Bill 305

By: Senators Jones of the 10th and Strickland of the 17th

AS PASSED

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from the City of Hampton ad valorem taxes for municipal
2 purposes in the amount of \$50,000.00 of the assessed value of the homestead for residents
3 of that city who are 68 years of age or older; to provide for definitions; to specify the terms
4 and conditions of the exemption and the procedures relating thereto; to provide for
5 applicability; to provide for compliance with constitutional requirements; to provide for a
6 referendum, effective dates, automatic repeal, mandatory execution of election, and judicial
7 remedies regarding failure to comply; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

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

11 (1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal
12 purposes levied by, for, or on behalf of the City of Hampton, including, but not limited to,
13 any ad valorem taxes to pay interest on and to retire municipal bonded indebtedness.

14 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
15 the O. C .G.A., as amended, with the additional qualification that it shall include not more
16 than five contiguous acres of homestead property.

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17 (b) Each resident of the City of Hampton who is 68 years of age or older is granted an
18 exemption on that person's homestead from City of Hampton ad valorem taxes for municipal
19 purposes in the amount of \$50,000.00 of the assessed value of that homestead. The value of
20 that property in excess of such exempted amount shall remain subject to taxation.

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

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

37 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
38 state ad valorem taxes, county ad valorem taxes for county purposes, or county or
39 independent school district ad valorem taxes for educational purposes. The homestead
40 exemption granted by subsection (b) of this section shall be in addition to only an exemption
41 from City of Hampton ad valorem taxes for municipal purposes in an amount equal to the
42 amount by which the current year assessed value of a homestead exceeds the base year
43 assessed value of such homestead if such exemption becomes law and shall not be in addition

44 to any other homestead exemption applicable to City of Hampton ad valorem taxes for
45 municipal purposes.

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

48 **SECTION 2.**

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

52 **SECTION 3.**

53 The municipal election superintendent of the City of Hampton shall call and conduct an
54 election as provided in this section for the purpose of submitting this Act to the electors of
55 the City of Hampton for approval or rejection. The municipal election superintendent shall
56 conduct that election in conjunction with the November, 2023, municipal general election
57 and shall issue the call and conduct that election as provided by general law. The municipal
58 election superintendent shall cause the date and purpose of the election to be published once
59 a week for two weeks immediately preceding the date thereof in the official organ of Henry
60 County. The ballot shall have written or printed thereon the words:

61 "() YES Shall the Act be approved which provides a homestead exemption from City
62 () NO of Hampton ad valorem taxes for municipal purposes in the amount of
63 \$50,000.00 of the assessed value of the homestead for residents of that city
64 who are 68 years of age or older?"

65 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
66 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
67 such question are for approval of the Act, Section 1 of this Act shall become of full force and
68 effect on January 1, 2024. If the Act is not so approved or if the election is not conducted as

69 provided in this section, Section I of this Act shall not become effective, and this Act shall
70 be automatically repealed on the first day of January immediately following that election
71 date. The expense of such election shall be borne by the City of Hampton. It shall be the
72 municipal election superintendent's duty to certify the result thereof to the Secretary of State.
73 The provisions of this section shall be mandatory upon the municipal election superintendent
74 and are not intended as directory. If the municipal election superintendent fails or refuses
75 to comply with this section, any elector of the City of Hampton may apply for a writ of
76 mandamus to compel the municipal election superintendent to perform his or her duties
77 under this section. If the court finds that the municipal election superintendent has not
78 complied with this section, the court shall fashion appropriate relief requiring the municipal
79 election superintendent to call and conduct such election on the date required by this section
80 or on the next date authorized for special elections provided for in Code Section 21-2-540
81 of the O.C.G.A.

82 **SECTION 4.**

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

85 **SECTION 5.**

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