

Senate Bill 584

By: Senator Jones of the 10th

AS PASSED

A BILL TO BE ENTITLED
AN ACT

1 To provide for new homestead exemptions from City of Stockbridge ad valorem taxes for
2 municipal purposes for residents, certain seniors, and residents with septic systems; to
3 provide for definitions; to specify the terms and conditions of the exemptions and the
4 procedures relating thereto; to provide for related matters; to provide for applicability; to
5 provide for compliance with constitutional requirements; to provide for a referendum,
6 effective dates, automatic repeal, mandatory execution of election, and judicial remedies
7 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 Stockbridge, except for any ad
13 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.

16 (b)(1) Each resident of the City of Stockbridge is granted an exemption on that person's
17 homestead from City of Stockbridge ad valorem taxes for municipal purposes in the
18 amount of \$10,000.00 of the current year assessed value. The value of that property in
19 excess of such exempted amount shall remain subject to taxation.

20 (2) Each resident of the City of Stockbridge age 62 years or older or residing on a
21 property equipped with a septic system is granted an exemption on that person's
22 homestead from City of Stockbridge ad valorem taxes for municipal purposes in the
23 amount of \$15,000.00 of the current year assessed value, including any final
24 determination of value. The value of that property in excess of such exempted amount
25 shall remain subject to taxation.

26 (c) The surviving spouse of the person who has been granted the exemption provided for in
27 subsection (b) of this section shall continue to receive the exemption provided under
28 subsection (b) of this section, so long as that surviving spouse continues to occupy the home
29 as a residence and homestead.

30 (d) A person shall not receive the homestead exemption granted by subsection (b) of this
31 section unless the person or person's agent files an application with the governing authority
32 of the City of Stockbridge giving such information relative to receiving such exemption as
33 will enable the governing authority, or its designee, to make a determination regarding the
34 initial and continuing eligibility of such owner for such exemption. The governing authority
35 of the City of Stockbridge shall provide application forms for this purpose.

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

42 subsection (b) of this section to notify the governing authority of the City of Stockbridge in
43 the event that person for any reason becomes ineligible for that exemption.

44 (f) The exemption granted by subsection (b) of this section shall not apply to or affect state
45 ad valorem taxes, municipal or independent school district ad valorem taxes for educational
46 purposes, county ad valorem taxes for county purposes, or county school district ad valorem
47 taxes for educational purposes. The homestead exemption granted by subsection (b) of this
48 section shall be in addition to and not in lieu of any other homestead exemption applicable
49 to ad valorem taxes for municipal purposes.

50 (g) The exemption granted by subsection (b) of this section shall apply to all taxable years
51 beginning on or after January 1, 2025.

52 **SECTION 2.**

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

56 **SECTION 3.**

57 The municipal election superintendent of the City of Stockbridge shall call and conduct an
58 election as provided in this section for the purpose of submitting this Act to the electors of
59 the City of Stockbridge for approval or rejection. The municipal election superintendent
60 shall conduct such election on no later than the general election in 2024, and shall issue the
61 call and conduct that election as provided by general law. The municipal election
62 superintendent shall cause the date and purpose of the election to be published once a week
63 for two weeks immediately preceding the date thereof in the official organ of Henry County.
64 The ballot shall have written or printed thereon the words:

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SECTION 5.

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