House Bill 648 (AS PASSED HOUSE AND SENATE)

By: Representatives Schofield of the  $63^{rd}$ , Burnough of the  $77^{th}$ , Miller of the  $62^{nd}$ , and Jackson of the  $68^{th}$ 

# A BILL TO BE ENTITLED AN ACT

To amend an Act providing a homestead exemption from City of College Park ad valorem taxes for municipal purposes for the full amount of the assessed value of the homestead for certain residents of that city who are disabled or who are 65 years of age or older, approved May 1, 2023 (Ga. L. 2023, p. 3696), so as to remove the income cap from such exemption; 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 repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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#### **SECTION 1.**

An Act providing a homestead exemption from City of College Park ad valorem taxes for municipal purposes for the full amount of the assessed value of the homestead for certain residents of that city who are disabled or who are 65 years of age or older, approved May 1, 2023 (Ga. L. 2023, p. 3696), is amended in Section 1 by repealing and reserving paragraph (4) of subsection (a) and by revising subsection (b) and paragraph (2) of subsection (c) as follows:

"(b) Each resident of the City of College Park who is disabled or who is a senior citizen 16 17 is granted an exemption on that person's homestead from City of College Park ad valorem 18 taxes for municipal purposes for the full amount of the assessed value of that homestead." 19 "(2) A person shall not receive the homestead exemption granted by subsection (b) of this 20 section unless such person or person's agent files an application with the governing 21 authority of the City of College Park, or the designee thereof, giving the person's age and 22 such additional information relative to receiving such exemption as will enable the 23 governing authority of the City of College Park, or the designee thereof, to make a 24 determination regarding the initial and continuing eligibility of such person for such exemption. The governing authority of the City of College Park, or the designee thereof, 25 26 shall provide application forms for this purpose."

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#### **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.

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#### **SECTION 3.**

32 The municipal election superintendent of the City of College Park shall call and conduct an 33 election as provided in this section for the purpose of submitting this Act to the electors of the City of College Park for approval or rejection. The municipal election superintendent 34 35 shall conduct such election on the Tuesday after the first Monday in November, 2025, and 36 shall issue the call and conduct that election as provided by general law. The municipal election superintendent shall cause the date and purpose of the election to be published once 37 38 a week for two weeks immediately preceding the date thereof in the official organs of Fulton 39 and Clayton counties. The ballot shall have written or printed thereon the words:

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"( ) YES Shall the Act be approved which removes the income cap from a homestead exemption from City of College Park ad valorem taxes for municipal
 ( ) NO purposes for the full amount of the assessed value of the homestead for certain residents of that city who are disabled or who are 65 years of age or older?"

45 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring 46 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on 47 such question are for approval of the Act, Section 1 of this Act shall become of full force and 48 effect on January 1, 2026. If the Act is not so approved or if the election is not conducted 49 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall 50 be automatically repealed on the 365th calendar day following the election date provided for 51 in this section. The expense of such election shall be borne by the City of College Park. It 52 shall be the municipal election superintendent's duty to certify the result thereof to the Secretary of State. The provisions of this section shall be mandatory upon the municipal 53 54 election superintendent and are not intended as directory. If the municipal election superintendent fails or refuses to comply with this section, any elector of the City of College 55 56 Park may apply for a writ of mandamus to compel the municipal election superintendent to 57 perform his or her duties under this section. If the court finds that the municipal election 58 superintendent has not complied with this section, the court shall fashion appropriate relief 59 requiring the municipal election superintendent to call and conduct such election on the date 60 required by this section or on the next date authorized for special elections as provided for 61 in Code Section 21-2-540 of the O.C.G.A.

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### **SECTION 4.**

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

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## **SECTION 5.**

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