

House Bill 787 (AS PASSED HOUSE AND SENATE)

By: Representatives Tarvin of the 2nd and Cameron of the 1st

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from City of Chickamauga ad valorem taxes for
2 municipal purposes in the amount of \$50,000.00 of the assessed value of the homestead for
3 residents of that city who are 70 years of age or older and have been residents of that city for
4 at least five years; to provide for definitions; to specify the terms and conditions of the
5 exemption and the procedures relating thereto; to provide for applicability; to provide for
6 compliance with constitutional requirements; to provide for a referendum, effective dates,
7 automatic repeal, mandatory execution of election, and judicial remedies regarding failure
8 to comply; to provide for related matters; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

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

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

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

(3) "Senior citizen" means a person who is 70 years of age or older and has been a resident of the City of Chickamauga for at least five years on or before January 1 of the year in which application for the exemption under subsection (b) of this section is made.

(b) Each resident of the City of Chickamauga who is a senior citizen is granted an exemption on such person's homestead from City of Chickamauga ad valorem taxes for municipal purposes in the amount of \$50,000.00 of the assessed value of such homestead. The value of that property in excess of such exempted amount shall remain subject to taxation. The unremarried surviving spouse of the person who has been granted the exemption provided for in this subsection shall continue to receive the exemption, provided that the unremarried surviving spouse is 67 years of age or older and continues to occupy the home as a residence and homestead.

(c) A person shall not receive the homestead 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 Chickamauga, or the designee thereof, giving such person's age and such additional information relative to receiving such exemption as will enable the governing authority of the City of Chickamauga, or the designee thereof, to make a determination regarding the initial and continuing eligibility of such person for such exemption. The governing authority of the City of Chickamauga, or the designee thereof, 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 Chickamauga, or the designee thereof, in the event that such person for any reason becomes ineligible for such exemption.

(e) 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. The homestead exemption granted by subsection (b) of this section shall be in lieu of and not in addition to any other homestead exemption applicable to City of Chickamauga ad valorem taxes for municipal purposes.

(f) 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 Chickamauga 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 Chickamauga for approval or rejection. The municipal election superintendent shall conduct that election on the Tuesday after the first Monday in November, 2025, and 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 a week for two weeks immediately preceding the date thereof in the official organ of Walker County. The ballot shall have written or printed thereon the words:

68 "() YES Shall the Act be approved which provides a homestead exemption from City
69 of Chickamauga ad valorem taxes for municipal purposes in the amount of
70 () NO \$50,000.00 of the assessed value of the homestead for residents of that city
71 who are 70 years of age or older and have been residents of that city for at
72 least five years?"

73 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
74 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
75 such question are for approval of the Act, Section 1 of this Act shall become of full force and
76 effect on January 1, 2026. If the Act is not so approved or if the election is not conducted
77 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
78 be automatically repealed on the 365th calendar day following the election date provided for
79 in this section. The expense of such election shall be borne by the City of Chickamauga. It
80 shall be the municipal election superintendent's duty to certify the result thereof to the
81 Secretary of State. The provisions of this section shall be mandatory upon the municipal
82 election superintendent and are not intended as directory. If the municipal election
83 superintendent fails or refuses to comply with this section, any elector of the City of
84 Chickamauga may apply for a writ of mandamus to compel the municipal election
85 superintendent to perform his or her duties under this section. If the court finds that the
86 municipal election superintendent has not complied with this section, the court shall fashion
87 appropriate relief requiring the municipal election superintendent to call and conduct such
88 election on the date required by this section or on the next date authorized for special
89 elections provided for in Code Section 21-2-540 of the O.C.G.A.

90 **SECTION 4.**

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

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SECTION 5.

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