

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.

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

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

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

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

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

43 thereafter for any year, and such exemption shall continue to be allowed to such person. It
44 shall be the duty of any such person granted the homestead exemption under subsection (b)
45 of this section to notify the governing authority of the City of Chickamauga, or the designee
46 thereof, in the event that such person for any reason becomes ineligible for such exemption.

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

53 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
54 beginning on or after January 1, 2026.

55 **SECTION 2.**

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

59 **SECTION 3.**

60 The municipal election superintendent of the City of Chickamauga shall call and conduct an
61 election as provided in this section for the purpose of submitting this Act to the electors of
62 the City of Chickamauga for approval or rejection. The municipal election superintendent
63 shall conduct that election on the Tuesday after the first Monday in November, 2025, and
64 shall issue the call and conduct that election as provided by general law. The municipal
65 election superintendent shall cause the date and purpose of the election to be published once
66 a week for two weeks immediately preceding the date thereof in the official organ of Walker
67 County. The ballot shall have written or printed thereon the words:

93

SECTION 5.

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