

House Bill 793 (AS PASSED HOUSE AND SENATE)

By: Representatives Townsend of the 179th, Sainz of the 180th, and DeLoach of the 167th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a new homestead exemption from City of Brunswick ad valorem taxes for
2 municipal purposes in a designated percentage off such assessed value based upon length of
3 ownership of such homestead; to provide for definitions; to specify the terms and conditions
4 of the exemption and the procedures relating thereto; to provide for applicability; to provide
5 a short title; 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 provide for related matters; to repeal conflicting
8 laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 This Act shall be known and may be cited as the "Home Ownership Municipal Exemption
12 (H.O.M.E.) Act."

13 **SECTION 2.**

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

(1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal purposes levied by, for, or on behalf of the City of Brunswick, except for any ad valorem taxes levied to pay interest on and to retire bonded indebtedness.

(2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., as amended.

(b) Each resident of the City of Brunswick is granted an exemption on such person's homestead from City of Brunswick ad valorem taxes for municipal purposes in an amount equal to a percentage off the assessed value of such person's homestead provided for below based upon how long such resident has owned such homestead:

(1) Five years or less: 5 percent;

(2) Six to ten years: 10 percent;

(3) Eleven to 20 years: 20 percent;

(4) Twenty-one to 29 years: 30 percent; and

(5) Thirty years more: 50 percent.

The value of that property in excess of such exempted amount shall remain subject to taxation.

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

(d) 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 Brunswick, or the designee thereof, providing such information relative to receiving such exemption as will enable the governing authority of the City of Brunswick, or the designee thereof, to make a determination regarding the initial and continuing eligibility of such person for such exemption or such person has already filed for and is receiving a homestead exemption and such existing application provides

sufficient information to make such determination of eligibility. The governing authority of the City of Brunswick or the designee thereof shall provide application forms for this purpose.

(e) 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 owner occupies the residence as a homestead. After such person has filed the proper application as provided in subsection (d) 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 Brunswick, or the designee thereof, in the event that such person for any reason becomes ineligible for such exemption.

(f) The exemption granted by subsection (b) of this section shall not apply to or affect state or county ad valorem taxes 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 addition to and not in lieu of any other homestead exemption applicable to City of Brunswick ad valorem taxes for municipal purposes.

(g) The exemptions granted by this Act shall be applicable to all taxable years beginning on or after January 1, 2026.

SECTION 3.

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 4.

The election superintendent of the City of Brunswick 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 Brunswick for approval or rejection. The municipal election superintendent shall conduct such election on the Tuesday following the first Monday in November, 2025, and shall issue the call and conduct such 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 Glynn County. The ballot shall have written or printed thereon the words:

- "() YES Shall the Act be approved which provides a homestead exemption from City of Brunswick ad valorem taxes for municipal purposes in an amount equal to () NO the following percentages off the assessed value of a homestead based upon the number of years the owner has owned the homestead:
- (1) Five years or less: 5 percent;
 - (2) Six to ten years: 10 percent;
 - (3) Eleven to 20 years: 20 percent;
 - (4) Twenty-one to 29 years: 30 percent; and
 - (5) Thirty years or more: 50 percent?"

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 2 of this Act shall become of full force and effect on January 1, 2026. If the Act is not so approved or if the election is not conducted as provided in this section, Section 2 of this Act shall not become effective, and this Act shall be automatically repealed on the 365th calendar day following the election date provided for in this section. The expense of such election shall be borne by the City of Brunswick. It 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

92 election superintendent and are not intended as directory. If the municipal election
93 superintendent fails or refuses to comply with this section, any elector of the City of
94 Brunswick may apply for a writ of mandamus to compel the election superintendent to
95 perform his or her duties under this section. If the court finds that the municipal election
96 superintendent has not complied with this section, the court shall fashion appropriate relief
97 requiring the municipal election superintendent to call and conduct such election on the date
98 required by this section or on the next date authorized for special elections provided for in
99 Code Section 21-2-540 of the O.C.G.A.

100 **SECTION 5.**

101 Except as otherwise provided in Section 4 of this Act, this Act shall become effective upon
102 its approval by the Governor or upon its becoming law without such approval.

103 **SECTION 6.**

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