

House Bill 807 (AS PASSED HOUSE AND SENATE)

By: Representatives Thomas of the 21st, Parsons of the 44th, Carson of the 46th, Byrd of the 20th, Ridley of the 22nd, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing a homestead exemption from all City of Woodstock ad valorem
2 taxes for city purposes for the full value of the homestead after a two-year phase-in period
3 for certain residents of that city who are 62 years of age or older, approved April 13, 2001
4 (Ga. L. 2001, p. 3793), as amended, particularly by an Act approved February 19, 2024 (Ga.
5 L. 2024, p. 3560), so as to extend the homestead exemption to surviving spouses without
6 regard to the five-year residency requirement; to revise provisions for the grandfathering of
7 certain residents; to provide for compliance with constitutional requirements; to provide for
8 a referendum, effective dates, automatic repeal, mandatory execution of election, and judicial
9 remedies regarding failure to comply; to provide for related matters; to repeal conflicting
10 laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 **SECTION 1.**

13 An Act providing a homestead exemption from all City of Woodstock ad valorem taxes for
14 city purposes for the full value of the homestead after a two-year phase-in period for certain
15 residents of that city who are 62 years of age or older, approved April 13, 2001 (Ga. L. 2001,

16 p. 3793), as amended, particularly by an Act approved February 19, 2024 (Ga. L. 2024, p.
17 3560), is amended by revising subsection (b) of Section 1 as follows:

18 "(b)(1) Each resident of the City of Woodstock who is a senior citizen is granted an
19 exemption on that person's homestead from all City of Woodstock ad valorem taxes for
20 municipal purposes in the amount of the full value of that homestead, provided that such
21 resident or his or her spouse was lawfully granted a homestead exemption on his or her
22 current or former homestead within the city limits for at least five years before his or her
23 application for the exemption allowed under this subsection. Such five years are not
24 required to run consecutively or immediately precede such resident's application.

25 (2) Each resident of the City of Woodstock who was lawfully granted a homestead
26 exemption on his or her homestead under this section as it existed prior to the first day
27 of January of the year immediately prior to the effective date of this subsection and who
28 is a senior citizen shall be granted the homestead exemption allowed under paragraph (1)
29 of this subsection on his or her homestead within the city limits, without regard to the
30 five-year requirement, for each year that he or she is a senior citizen.

31 (3) Each resident of the City of Woodstock who is the surviving spouse of an individual
32 who was granted the exemption under paragraph (1) or (2) of this subsection shall be
33 granted the exemption allowed under paragraph (1) of this subsection on his or her
34 homestead within the city limits, without regard to the five-year requirement, for each
35 year that such surviving spouse is a senior citizen."

36

SECTION 2.

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

SECTION 3.

40
41 The municipal election superintendent of the City of Woodstock shall call and conduct an
42 election as provided in this section for the purpose of submitting this Act to the electors of
43 the City of Woodstock for approval or rejection. The municipal election superintendent shall
44 conduct that election on any permissible special election date under Code Section 21-2-540
45 of the O.C.G.A., but not later than the November, 2026, general election and shall issue the
46 call and conduct such election as provided by general law. The municipal election
47 superintendent shall cause the date and purpose of the election to be published once a week
48 for two weeks immediately preceding the date thereof in the official organ of Cherokee
49 County. The ballot shall have written or printed thereon the words:

50 "() YES Shall the Act be approved which clarifies the five-year residency
51 () NO requirement for a homestead exemption from City of Woodstock ad
52 valorem taxes for municipal purposes for residents who are 62 years of age
53 or older and waives such residency requirement for any such resident's
54 surviving spouse?"

55 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
56 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
57 such question are for approval of the Act, Section 1 of this Act shall become of full force and
58 effect on the first day of January following the date of such election. If the Act is not so
59 approved or if the election is not conducted as provided in this section, Section 1 of this Act
60 shall not become effective, and this Act shall be automatically repealed on July 1, 2027. The
61 expense of such election shall be borne by the City of Woodstock. It shall be the municipal
62 election superintendent's duty to certify the result thereof to the Secretary of State. The
63 provisions of this section shall be mandatory upon the municipal election superintendent and
64 are not intended as directory. If the municipal election superintendent fails or refuses to
65 comply with this section, any elector of the City of Woodstock may apply for a writ of
66 mandamus to compel the municipal election superintendent to perform his or her duties

67 under this section. If the court finds that the municipal election superintendent has not
68 complied with this section, the court shall fashion appropriate relief requiring the municipal
69 election superintendent to call and conduct such election on the date required by this section
70 or on the next date authorized for special elections provided for in Code Section 21-2-540
71 of the O.C.G.A.

72 **SECTION 4.**

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

75 **SECTION 5.**

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