

House Bill 1573 (AS PASSED HOUSE AND SENATE)

By: Representatives Gaines of the 120th and Persinger of the 119th

A BILL TO BE ENTITLED

AN ACT

1 To provide a homestead exemption from City of Statham ad valorem taxes for municipal
 2 purposes in the amount of \$20,000.00 of the assessed value of the homestead for residents
 3 of that city who are 62 years of age or older; to provide an additional homestead exemption
 4 from City of Statham ad valorem taxes for municipal purposes in the amount of \$10,000.00
 5 of the assessed value of the homestead for residents of that city who are 67 years of age or
 6 older; to provide for definitions; to specify the terms and conditions of the exemption and the
 7 procedures relating thereto; to provide for applicability; to provide for compliance with
 8 constitutional requirements; to provide for a referendum, effective dates, automatic repeal,
 9 mandatory execution of election, and judicial remedies regarding failure to comply; to
 10 provide for related matters; to repeal conflicting laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 **SECTION 1.**

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

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

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

19 (b)(1) Each resident of the City of Statham who is 62 years of age or older on or before
20 January 1 of the year in which application for the exemption is made pursuant to this
21 paragraph is granted an exemption on such person's homestead from City of Statham ad
22 valorem taxes for municipal purposes in the amount of \$20,00.00 of the assessed value of
23 such homestead. The value of that property in excess of such exempted amount shall
24 remain subject to taxation.

25 (2) Each resident of the City of Statham who is 67 years of age or older on or before
26 January 1 of the year in which the application for the exemption is made pursuant to this
27 paragraph is granted an additional exemption on such person's homestead from City of
28 Statham ad valorem taxes for municipal purposes in the amount of \$10,00.00 of the
29 assessed value of such homestead. The exemption provided for by this paragraph is in
30 addition to the exemption provided for in paragraph (1) of this subsection. The value of
31 that property in excess of such exempted amount shall remain subject to taxation.

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

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

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

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

54 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
55 beginning on or after January 1, 2027.

56 **SECTION 2.**

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

60 **SECTION 3.**

61 The municipal election superintendent of the City of Statham shall call and conduct an
62 election as provided in this section for the purpose of submitting this Act to the electors of
63 the City of Statham for approval or rejection. The municipal election superintendent shall
64 conduct that election on the Tuesday following the first Monday in November, 2026, and
65 shall issue the call and conduct that election as provided by general law. The municipal
66 election superintendent shall cause the date and purpose of the election to be published once
67 a week for two weeks immediately preceding the date thereof in the official organ of Barrow
68 County. The ballot shall have written or printed thereon the words:

95

SECTION 5.

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