

The Senate Committee on State and Local Governmental Operations offered the following substitute to SB 290:

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from City of Hampton ad valorem taxes for municipal  
2 purposes in the amount of \$15,000.00 of the assessed value of the homestead for residents  
3 of that city; to provide for definitions; to specify the terms and conditions of the exemption  
4 and the procedures relating thereto; to provide for applicability; to provide for compliance  
5 with constitutional requirements; to provide for a referendum, effective dates, automatic  
6 repeal, mandatory execution of election, and judicial remedies regarding failure to comply;  
7 to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

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

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

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

17 (b) Each resident of the City of Hampton is granted an exemption on that person's homestead  
18 from City of Hampton ad valorem taxes for municipal purposes in the amount of \$15,000.00  
19 of the assessed value of that homestead. The value of that property in excess of such  
20 exempted amount shall remain subject to taxation.

21 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
22 section unless such person or person's agent files an application with the governing authority  
23 of the City of Hampton, or the designee thereof, giving such information relative to receiving  
24 such exemption as will enable the governing authority of the City of Hampton, or the  
25 designee thereof, to make a determination regarding the initial and continuing eligibility of  
26 such person for such exemption. The governing authority of the City of Hampton, or the  
27 designee thereof, shall provide application forms for this purpose.

28 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
29 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
30 so long as the person granted the homestead exemption under subsection (b) of this section  
31 occupies the residence as a homestead. After a person has filed the proper application as  
32 provided in subsection (c) of this section, it shall not be necessary to make application  
33 thereafter for any year, and the exemption shall continue to be allowed to such person. It  
34 shall be the duty of any person granted the homestead exemption under subsection (b) of this  
35 section to notify the governing authority of the City of Hampton, or the designee thereof, in  
36 the event that such person for any reason becomes ineligible for such exemption.

37 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
38 state ad valorem taxes, county ad valorem taxes for county purposes, or county or  
39 independent school district ad valorem taxes for educational purposes. The homestead  
40 exemption granted by subsection (b) of this section shall be in addition to only an exemption  
41 from City of Hampton ad valorem taxes for municipal purposes in an amount equal to the  
42 amount by which the current year assessed value of a homestead exceeds the base year  
43 assessed value of such homestead if such exemption becomes law and shall not be in addition

44 to any other homestead exemption applicable to City of Hampton ad valorem taxes for  
45 municipal purposes.

46 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
47 beginning on or after January 1, 2024.

48 **SECTION 2.**

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

52 **SECTION 3.**

53 The municipal election superintendent of the City of Hampton shall call and conduct an  
54 election as provided in this section for the purpose of submitting this Act to the electors of  
55 the City of Hampton for approval or rejection. The municipal election superintendent shall  
56 conduct that election in conjunction with the November, 2023, municipal general election  
57 and shall issue the call and conduct that election as provided by general law. The municipal  
58 election superintendent shall cause the date and purpose of the election to be published once  
59 a week for two weeks immediately preceding the date thereof in the official organ of Henry  
60 County. The ballot shall have written or printed thereon the words:

61 "( ) YES Shall the Act be approved which provides a homestead exemption from City  
62 ( ) NO of Hampton ad valorem taxes for municipal purposes in the amount of  
63 \$15,000.00 of the assessed value of the homestead for residents of that  
64 city?"

65 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
66 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
67 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
68 effect on January 1, 2024. If the Act is not so approved or if the election is not conducted

69 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
70 be automatically repealed on the first day of January immediately following that election  
71 date. The expense of such election shall be borne by the City of Hampton. It shall be the  
72 municipal election superintendent's duty to certify the result thereof to the Secretary of State.  
73 The provisions of this section shall be mandatory upon the municipal election superintendent  
74 and are not intended as directory. If the municipal election superintendent fails or refuses  
75 to comply with this section, any elector of the City of Hampton may apply for a writ of  
76 mandamus to compel the municipal election superintendent to perform his or her duties  
77 under this section. If the court finds that the municipal election superintendent has not  
78 complied with this section, the court shall fashion appropriate relief requiring the municipal  
79 election superintendent to call and conduct such election on the date required by this section  
80 or on the next date authorized for special elections provided for in Code Section 21-2-540  
81 of the O.C.G.A.

82

**SECTION 4.**

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

85

**SECTION 5.**

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