

Senator Hodges of the 3rd offered the following substitute to HB 1455:

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from City of St. Mary's ad valorem taxes for municipal
2 purposes in the amount of \$25,000.00 of the assessed value of the homestead for residents
3 of that city who are 62 years of age or older; to provide for definitions; to specify the terms
4 and conditions of the exemption and the procedures relating thereto; to provide for
5 applicability; 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 a specific repealer; to provide for related
8 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 St. Mary's, except for any ad valorem
14 taxes to pay interest on and to retire municipal bonded indebtedness.

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

18 (3) "Senior citizen" means a person who is 62 years of age or older on or before
19 January 1 of the year in which application for the exemption under subsection (b) of this
20 section is made.

21 (b) Each resident of the City of St. Mary's who is a senior citizen is granted an exemption
22 on that person's homestead from City of St. Mary's ad valorem taxes for municipal purposes
23 in the amount of \$25,000.00 of the assessed value of that homestead. The value of that
24 property in excess of such exempted amount shall remain subject to taxation.

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

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

41 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
 42 state ad valorem taxes, county ad valorem taxes for county purposes, or county or
 43 independent school district ad valorem taxes for educational purposes. The homestead
 44 exemption granted by subsection (b) of this section shall be in lieu of and not in addition to
 45 any other homestead exemption applicable to City of St. Mary's ad valorem taxes for
 46 municipal purposes.

47 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
 48 beginning on or after January 1, 2025.

49 **SECTION 2.**

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

53 **SECTION 3.**

54 The municipal election superintendent of the City of St. Mary's shall call and conduct an
 55 election as provided in this section for the purpose of submitting this Act to the electors of
 56 the City of St. Mary's for approval or rejection. The municipal election superintendent shall
 57 conduct that election on Tuesday after the first Monday in November, 2024, and shall issue
 58 the call and conduct that election as provided by general law. The municipal election
 59 superintendent shall cause the date and purpose of the election to be published once a week
 60 for two weeks immediately preceding the date thereof in the official organ of Camden
 61 County. The ballot shall have written or printed thereon the words:

62 "() YES Shall the Act be approved which provides a homestead exemption from City
 63 of St. Mary's ad valorem taxes for municipal purposes in the amount
 64 () NO of \$25,000.00 of the assessed value of the homestead for residents of that
 65 city who are 62 years of age or older?"

66 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
67 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
68 such question are for approval of the Act, Section 1 of this Act shall become of full force and
69 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted
70 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
71 be automatically repealed on the first day of January immediately following that election
72 date. The expense of such election shall be borne by the City of St. Mary's. It shall be the
73 municipal election superintendent's duty to certify the result thereof to the Secretary of State.
74 The provisions of this section shall be mandatory upon the municipal election superintendent
75 and are not intended as directory. If the municipal election superintendent fails or refuses
76 to comply with this section, any elector of the City of St. Mary's may apply for a writ of
77 mandamus to compel the municipal election superintendent to perform his or her duties
78 under this section. If the court finds that the municipal election superintendent has not
79 complied with this section, the court shall fashion appropriate relief requiring the municipal
80 election superintendent to call and conduct such election on the date required by this section
81 or on the next date authorized for special elections provided for in Code Section 21-2-540
82 of the O.C.G.A.

83 **SECTION 4.**

84 An Act to provide a homestead exemption from all City of St. Mary's ad valorem taxes for
85 any city purposes, approved September 18, 1991 (Ga. L. 1991, p. 460), is hereby repealed
86 in its entirety.

87 **SECTION 5.**

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

90

SECTION 6.

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