

House Bill 1065

By: Representatives Smith of the 138<sup>th</sup>, Rice of the 139<sup>th</sup>, Buckner of the 137<sup>th</sup>, Huddleston of the 72<sup>nd</sup>, and Jenkins of the 136<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from City of West Point ad valorem taxes for municipal  
2 purposes in the amount of \$100,000.00 of the assessed value of the homestead for residents  
3 of that city who are 65 years of age or older and whose income does not exceed \$50,000.00;  
4 to provide for definitions; to specify the terms and conditions of the exemption and the  
5 procedures relating thereto; to provide for applicability; to provide for compliance with  
6 constitutional requirements; to provide for a referendum, effective dates, automatic repeal,  
7 mandatory execution of election, and judicial remedies regarding failure to comply; to  
8 provide for related 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 West Point, including, but not limited  
14 to, any ad valorem 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) "Income" means Georgia taxable net income determined pursuant to Chapter 7 of  
19 Title 48 of the O.C.G.A., as amended, for state income tax purposes.

20 (4) "Senior citizen" means a person who is 65 years of age or older on or before January  
21 1 of the year in which application for the exemption under subsection (b) of this section  
22 is made.

23 (b) Each resident of the City of West Point who is a senior citizen is granted an exemption  
24 on such person's homestead from City of West Point ad valorem taxes for municipal purposes  
25 in the amount of \$100,000.00 of the assessed value of such homestead. The exemption under  
26 this subsection shall only be granted if such person's income, together with the income of the  
27 spouse who also occupies and resides at such homestead, does not exceed \$50,000.00 for the  
28 immediately preceding year. The value of that property in excess of such exempted amount  
29 shall remain subject to taxation.

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

38 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
39 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
40 so long as the person granted the homestead exemption under subsection (b) of this section  
41 occupies the residence as a homestead. After such person has filed the proper application as

42 provided in subsection (c) of this section, it shall not be necessary to make application  
43 thereafter for any year, and such exemption shall continue to be allowed to such person. It  
44 shall be the duty of any such person granted the homestead exemption under subsection (b)  
45 of this section to notify the governing authority of the City of West Point, or the designee  
46 thereof, in the event that such person for any reason becomes ineligible for such exemption.

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

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

55 **SECTION 2.**

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

59 **SECTION 3.**

60 The municipal election superintendent of the City of West Point shall call and conduct an  
61 election as provided in this section for the purpose of submitting this Act to the electors of  
62 the City of West Point for approval or rejection. The municipal election superintendent shall  
63 conduct that election on the Tuesday after the first Monday in November, 2026, and shall  
64 issue the call and conduct that election as provided by general law. The municipal election  
65 superintendent shall cause the date and purpose of the election to be published once a week

66 for two weeks immediately preceding the date thereof in the official organs of Troup and  
67 Harris Counties. The ballot shall have written or printed thereon the words:

68 "( ) YES Shall the Act be approved which provides a homestead exemption from City  
69 of West Point ad valorem taxes for municipal purposes in the amount of  
70 ( ) NO \$100,000.00 of the assessed value of the homestead for residents of that city  
71 who are 65 years of age or older and whose income does not exceed  
72 \$50,000.00?"

73 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
74 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
75 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
76 effect on January 1, 2027. If the Act is not so approved or if the election is not conducted as  
77 provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
78 be automatically repealed on the 365th calendar day following the election date provided for  
79 in this section. The expense of such election shall be borne by the City of West Point. It shall  
80 be the municipal election superintendent's duty to certify the result thereof to the Secretary  
81 of State. The provisions of this section shall be mandatory upon the municipal election  
82 superintendent and are not intended as directory. If the municipal election superintendent  
83 fails or refuses to comply with this section, any elector of the City of West Point may apply  
84 for a writ of mandamus to compel the municipal election superintendent to perform his or  
85 her duties under this section. If the court finds that the municipal election superintendent has  
86 not complied with this section, the court shall fashion appropriate relief requiring the  
87 municipal election superintendent to call and conduct such election on the date required by  
88 this section or on the next date authorized for special elections provided for in Code Section  
89 21-2-540 of the O.C.G.A.

90 **SECTION 4.**

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

93 **SECTION 5.**

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