

The Senate Committee on State and Local Governmental Operations offered the following substitute to SB 289:

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 \$50,000.00 of the assessed value of the homestead for residents
3 of that city who are both under 65 years of age and totally disabled; to provide for
4 definitions; to specify the terms and conditions of the exemption and the procedures relating
5 thereto; to provide for applicability; to provide for compliance with constitutional
6 requirements; to provide for a referendum, effective dates, automatic repeal, mandatory
7 execution of election, and judicial remedies regarding failure to comply; to repeal conflicting
8 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 Hampton, including, but not limited
14 to, any ad valorem taxes to pay interest on and to retire municipal bonded indebtedness.

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

(3) "Under 65 years of age" means a person who is less than 65 years of age on or before January 1 of the year in which application for the exemption under subsection (b) of this section is made.

(b) Each resident of the City of Hampton who is under 65 years of age and totally disabled is granted an exemption on that person's homestead from City of Hampton ad valorem taxes for municipal purposes in the amount of \$50,000.00 of the assessed value of that homestead. The value of that property in excess of such exempted amount shall remain subject to taxation.

(c)(1) In order to qualify for the exemption provided for in subsection (b) of this section as being totally disabled, the person claiming such exemption shall be required to obtain a certificate from not more than three physicians licensed to practice medicine under Chapter 34 of Title 43 of the O.C.G.A., as amended, certifying that in the opinion of such physician or physicians, such person is mentally or physically incapacitated to the extent that such person is unable to be gainfully employed and that such incapacity is likely to be permanent. Such certificate or certificates shall constitute part of and be submitted with the application provided for in paragraph (2) of this subsection.

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

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

51 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
52 state ad valorem taxes, county ad valorem taxes for county purposes, or county or
53 independent school district ad valorem taxes for educational purposes. The homestead
54 exemption granted by subsection (b) of this section shall be in addition to only an exemption
55 from City of Hampton ad valorem taxes for municipal purposes in an amount equal to the
56 amount by which the current year assessed value of a homestead exceeds the base year
57 assessed value of such homestead if such exemption becomes law and shall not be in addition
58 to any other homestead exemption applicable to City of Hampton ad valorem taxes for
59 municipal purposes.

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

62

SECTION 2.

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

SECTION 3.

66

67 The municipal election superintendent of the City of Hampton shall call and conduct an
68 election as provided in this section for the purpose of submitting this Act to the electors of
69 the City of Hampton for approval or rejection. The municipal election superintendent shall
70 conduct that election in conjunction with the November, 2023, municipal general election
71 and shall issue the call and conduct that election as provided by general law. The municipal
72 election superintendent shall cause the date and purpose of the election to be published once
73 a week for two weeks immediately preceding the date thereof in the official organ of Henry
74 County. The ballot shall have written or printed thereon the words:

75 "() YES Shall the Act be approved which provides a homestead exemption from City
76 () NO of Hampton ad valorem taxes for municipal purposes in the amount of
77 \$50,000.00 of the assessed value of the homestead for residents of that city
78 who are under 65 years of age and totally disabled?"

79 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
80 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
81 such question are for approval of the Act, Section 1 of this Act shall become of full force and
82 effect on January 1, 2024. If the Act is not so approved or if the election is not conducted
83 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
84 be automatically repealed on the first day of July immediately following that election date.
85 The expense of such election shall be borne by the City of Hampton. It shall be the
86 municipal election superintendent's duty to certify the result thereof to the Secretary of State.
87 The provisions of this section shall be mandatory upon the municipal election superintendent
88 and are not intended as directory. If the municipal election superintendent fails or refuses
89 to comply with this section, any elector of the City of Hampton may apply for a writ of
90 mandamus to compel the municipal election superintendent to perform his or her duties
91 under this section. If the court finds that the municipal election superintendent has not
92 complied with this section, the court shall fashion appropriate relief requiring the municipal

93 election superintendent to call and conduct such election on the date required by this section
94 or on the next date authorized for special elections provided for in Code Section 21-2-540
95 of the O.C.G.A.

96 **SECTION 4.**

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

99 **SECTION 5.**

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