

Senate Bill 584

By: Senator Jones of the 10th

A BILL TO BE ENTITLED  
AN ACT

1 To provide for new homestead exemptions from City of Stockbridge ad valorem taxes for  
2 municipal purposes for residents, certain seniors, and residents with septic systems; to  
3 provide for definitions; to specify the terms and conditions of the exemptions and the  
4 procedures relating thereto; to provide for related matters; to provide for applicability; to  
5 provide for compliance with constitutional requirements; to provide for a referendum,  
6 effective dates, automatic repeal, mandatory execution of election, and judicial remedies  
7 regarding failure to comply; 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 Stockbridge, except for any ad  
13 valorem taxes to pay interest on and to retire municipal bonded indebtedness.

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

(b)(1) Each resident of the City of Stockbridge is granted an exemption on that person's homestead from City of Stockbridge ad valorem taxes for municipal purposes in the amount of \$10,000.00 of the current year assessed value. The value of that property in excess of such exempted amount shall remain subject to taxation.

(2) Each resident of the City of Stockbridge age 62 years or older or residing on a property equipped with a septic system is granted an exemption on that person's homestead from City of Stockbridge ad valorem taxes for municipal purposes in the amount of \$15,000.00 of the current year assessed value, including any final determination of value. The value of that property in excess of such exempted amount shall remain subject to taxation.

(c) The surviving spouse of the person who has been granted the exemption provided for in subsection (b) of this section shall continue to receive the exemption provided under subsection (b) of this section, so long as that surviving spouse continues to occupy the home as a residence and homestead.

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

(e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year so long as the owner occupies the residence as a homestead. After a person has filed the proper application as provided in subsection (d) of this section, it shall not be necessary to make application thereafter for any year and the exemption shall continue to be allowed to such person. It shall be the duty of any person granted the homestead exemption under

subsection (b) of this section to notify the governing authority of the City of Stockbridge in the event that person for any reason becomes ineligible for that exemption.

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

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

## **SECTION 2.**

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

## **SECTION 3.**

The municipal election superintendent of the City of Stockbridge shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the City of Stockbridge for approval or rejection. The municipal election superintendent shall conduct such election on no later than the general election in 2024, and shall issue the call and conduct that election as provided by general law. The municipal election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Henry County. The ballot shall have written or printed thereon the words:

65     "( ) YES   Shall the Act be approved which provides a new homestead exemption from  
66     ( ) NO     City of Stockbridge ad valorem taxes for municipal purposes in the amount  
67               of \$10,000.00 for all residents and \$15,000.00 for residents age 62 years or  
68               older and residents residing on a property equipped with a septic system?"

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

86 **SECTION 4.**

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

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**SECTION 5.**

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