

House Bill 1067 (AS PASSED HOUSE AND SENATE)

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

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 \$10,000.00 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 provide for related matters; 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 West Point, including, but not limited
13 to, any ad 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, with the additional qualification that it shall include not more
16 than five contiguous acres of homestead property.

17 (b) Each resident of the City of West Point is granted an exemption on such person's
18 homestead from City of West Point ad valorem taxes for municipal purposes in the amount
19 of \$10,000.00 of the assessed value of such homestead. The value of that property in excess
20 of such 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 West Point, or the designee thereof, giving such information relative to
24 receiving such exemption as will enable the governing authority of the City of West Point,
25 or the designee thereof, to make a determination regarding the initial and continuing
26 eligibility of such person for such exemption. The governing authority of the City of West
27 Point, or the 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 such 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 such 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 West Point, or the designee thereof,
36 in 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 and not in lieu of
41 any other homestead exemption applicable to City of West Point ad valorem taxes for
42 municipal purposes.

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

45 **SECTION 2.**

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

49 **SECTION 3.**

50 The municipal election superintendent of the City of West Point shall call and conduct an
 51 election as provided in this section for the purpose of submitting this Act to the electors of
 52 the City of West Point for approval or rejection. The municipal election superintendent shall
 53 conduct that election on Tuesday following the first Monday in November, 2026 and shall
 54 issue the call and conduct that election as provided by general law. The municipal election
 55 superintendent shall cause the date and purpose of the election to be published once a week
 56 for two weeks immediately preceding the date thereof in the official organs of Troup and
 57 Harris Counties. The ballot shall have written or printed thereon the words:

58 "() YES Shall the Act be approved which provides a homestead exemption from City
 59 of West Point ad valorem taxes for municipal purposes in the amount of
 60 () NO \$10,000.00 of the assessed value of the homestead for residents of that
 61 city?"

62 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 63 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 64 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 65 effect on January 1, 2027. If the Act is not so approved or if the election is not conducted
 66 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
 67 be automatically repealed on the first day of January immediately following that election

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

79 **SECTION 4.**

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

82 **SECTION 5.**

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