

House Bill 1503

By: Representatives Fleming of the 114th and Crowe of the 118th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from City of Covington ad valorem taxes for municipal
2 purposes for the total amount of the assessed value of the homestead for residents of that city;
3 to provide for definitions; to specify the terms and conditions of the exemption and the
4 procedures relating thereto; to provide for applicability; to provide for compliance with
5 constitutional requirements; to provide for a referendum, effective dates, automatic repeal,
6 mandatory execution of election, and judicial remedies regarding failure to comply; to
7 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 Covington, 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.

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16 (b) Each resident of the City of Covington is granted an exemption on such person's
17 homestead from City of Covington ad valorem taxes for municipal purposes for the total
18 amount of the assessed value of such homestead.

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

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

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

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

69 to comply with this section, any elector of the City of Covington may apply for a writ of
70 mandamus to compel the municipal election superintendent to perform his or her duties
71 under this section. If the court finds that the municipal election superintendent has not
72 complied with this section, the court shall fashion appropriate relief requiring the municipal
73 election superintendent to call and conduct such election on the date required by this section
74 or on the next date authorized for special elections provided for in Code Section 21-2-540
75 of the O.C.G.A.

76 **SECTION 4.**

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

79 **SECTION 5.**

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