

Senate Bill 614

By: Senator Davenport of the 17th

AS PASSED SENATE

A BILL TO BE ENTITLED

AN ACT

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

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17 (b) Each resident of the City of Hampton is granted an exemption on such person's
18 homestead from City of Hampton ad valorem taxes for municipal purposes for the total
19 amount of the assessed value of such homestead. The value of that property in excess of
20 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 has maintained such homestead as the person's primary residence
23 for at least five years and such person or the person's agent files an application with the
24 governing authority of the City of Hampton, or the designee thereof, giving such information
25 relative to receiving such exemption as will enable the governing authority of the City of
26 Hampton, or the designee thereof, to make a determination regarding the initial and
27 continuing eligibility of such person for such exemption. The governing authority of the City
28 of Hampton, or the designee thereof, shall provide application forms for this purpose.

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

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

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

46 **SECTION 2.**

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

50 **SECTION 3.**

51 The municipal election superintendent of the City of Hampton shall call and conduct an
52 election as provided in this section for the purpose of submitting this Act to the electors of
53 the City of Hampton for approval or rejection. The municipal election superintendent shall
54 conduct that election on the Tuesday after the first Monday in November, 2027, and shall
55 issue the call and conduct that election as provided by general law. The municipal election
56 superintendent shall cause the date and purpose of the election to be published once a week
57 for two weeks immediately preceding the date thereof in the official organ of Henry County.
58 The ballot shall have written or printed thereon the words:

59 "() YES Shall the Act be approved which provides a homestead exemption from City
60 of Hampton ad valorem taxes for municipal purposes for the total amount
61 () NO of the assessed value of the homestead for residents of that city who have
62 resided at such homestead for at least five years?"

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

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

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SECTION 4.

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

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SECTION 5.

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