

House Bill 1492 (AS PASSED HOUSE AND SENATE)

By: Representatives Flournoy of the 74th and Douglas of the 78th

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 the full assessed value of the homestead for residents of that city
3 who have resided within the city for five years or more; to provide for definitions; to specify
4 the terms and conditions of the exemption and the procedures relating thereto; to provide for
5 applicability; to provide for compliance with constitutional requirements; to provide for a
6 referendum, effective dates, automatic repeal, mandatory execution of election, and judicial
7 remedies regarding failure to comply; to provide for related matters; 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.

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

18 (b) Each resident of the City of Hampton who has maintained a primary residency within
19 the City of Hampton for five years or more is granted an exemption on such person's
20 homestead from City of Hampton ad valorem taxes for municipal purposes in the amount of
21 the full assessed value of such homestead.

22 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
23 section unless such person or person's agent files an application with the governing authority
24 of the City of Hampton, or the designee thereof, giving such information relative to receiving
25 such exemption as will enable the governing authority of the City of Hampton, or the
26 designee thereof, to make a determination regarding the initial and continuing eligibility of
27 such person for such exemption; provided however that any person who has applied for and
28 received another homestead exemption from City of Hampton ad valorem taxes for
29 municipal purposes for a period of five years or more shall be automatically granted the
30 exemption provided for in this Act without having to make an application pursuant to this
31 subsection. The governing authority of the City of Hampton, or the designee thereof, shall
32 provide application forms for this purpose.

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

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

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

50 **SECTION 2.**

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

54 **SECTION 3.**

55 The municipal election superintendent of the City of Hampton shall call and conduct an
 56 election as provided in this section for the purpose of submitting this Act to the electors of
 57 the City of Hampton for approval or rejection. The municipal election superintendent shall
 58 conduct that election on the Tuesday following the first Monday in November, 2026, and
 59 shall issue the call and conduct that election as provided by general law. The municipal
 60 election superintendent shall cause the date and purpose of the election to be published once
 61 a week for two weeks immediately preceding the date thereof in the official organ of Henry
 62 County. The ballot shall have written or printed thereon the words:

63 "() YES Shall the Act be approved which provides a homestead exemption from City
 64 of Hampton ad valorem taxes for municipal purposes for the full assessed
 65 () NO value of the homestead for residents of that city who have been residents for
 66 five years or more?"

67 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
68 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
69 such question are for approval of the Act, Section 1 of this Act shall become of full force and
70 effect on January 1, 2027. If the Act is not so approved or if the election is not conducted
71 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
72 be automatically repealed on the first day of January immediately following that election
73 date. The expense of such election shall be borne by the City of Hampton. It shall be the
74 municipal election superintendent's duty to certify the result thereof to the Secretary of State.
75 The provisions of this section shall be mandatory upon the municipal election superintendent
76 and are not intended as directory. If the municipal election superintendent fails or refuses
77 to comply with this section, any elector of the City of Hampton may apply for a writ of
78 mandamus to compel the municipal election superintendent to perform his or her duties
79 under this section. If the court finds that the municipal election superintendent has not
80 complied with this section, the court shall fashion appropriate relief requiring the municipal
81 election superintendent to call and conduct such election on the date required by this section
82 or on the next date authorized for special elections provided for in Code Section 21-2-540
83 of the O.C.G.A.

84 **SECTION 4.**

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

87 **SECTION 5.**

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