

House Bill 1503 (AS PASSED HOUSE AND SENATE)

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.

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.

43 **SECTION 2.**

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

47 **SECTION 3.**

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

56 "() YES Shall the Act be approved which provides a homestead exemption from City
 57 of Covington ad valorem taxes for municipal purposes for the total amount
 58 () NO of the assessed value of the homestead for residents of that city?"

59 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 60 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 61 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 62 effect on January 1, 2027. If the Act is not so approved or if the election is not conducted
 63 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
 64 be automatically repealed on the first day of January immediately following that election
 65 date. The expense of such election shall be borne by the City of Covington. It shall be the
 66 municipal election superintendent's duty to certify the result thereof to the Secretary of State.
 67 The provisions of this section shall be mandatory upon the municipal election superintendent
 68 and are not intended as directory. If the municipal election superintendent fails or refuses

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.