

House Bill 1527 (AS PASSED HOUSE AND SENATE)

By: Representative Powell of the 33rd

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from City of Franklin Springs ad valorem taxes for
2 municipal purposes for the full assessed value of the homestead for residents of that city who
3 are 65 years of age or older; to provide for definitions; to specify the terms and conditions
4 of the exemption and the procedures relating thereto; to provide for applicability; to provide
5 for compliance with constitutional requirements; to provide for a referendum, effective dates,
6 automatic repeal, mandatory execution of election, and judicial remedies regarding failure
7 to comply; 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 Franklin Springs, including, but not
13 limited to, any ad valorem taxes to pay interest on and to retire municipal bonded
14 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.

H. B. 1527

17 (3) "Senior citizen" means a person who is 65 years of age or older on or before
18 January 1 of the year in which application for the exemption under subsection (b) of this
19 section is made.

20 (b) Each resident of the City of Franklin Springs who is a senior citizen is granted an
21 exemption on such person's homestead from City of Franklin Springs ad valorem taxes for
22 municipal purposes for the full assessed value of such homestead. The value of that property
23 in excess of such exempted amount shall remain subject to taxation.

24 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
25 section unless such person or person's agent files an application with the governing authority
26 of the City of Franklin Springs, or the designee thereof, giving such person's age and such
27 additional information relative to receiving such exemption as will enable the governing
28 authority of the City of Franklin Springs, or the designee thereof, to make a determination
29 regarding the initial and continuing eligibility of such person for such exemption. The
30 governing authority of the City of Franklin Springs, or the designee thereof, shall provide
31 application forms for this purpose.

32 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
33 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
34 so long as the person granted the homestead exemption under subsection (b) of this section
35 occupies the residence as a homestead. After such person has filed the proper application as
36 provided in subsection (c) of this section, it shall not be necessary to make application
37 thereafter for any year, and such exemption shall continue to be allowed to such person. It
38 shall be the duty of any such person granted the homestead exemption under subsection (b)
39 of this section to notify the governing authority of the City of Franklin Springs, or the
40 designee thereof, in the event that such person for any reason becomes ineligible for such
41 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 Franklin Springs 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 Franklin Springs shall call and conduct
 56 an election as provided in this section for the purpose of submitting this Act to the electors
 57 of the City of Franklin Springs for approval or rejection. The municipal election
 58 superintendent shall conduct that election on the Tuesday following the first Monday in
 59 November, 2026, and shall issue the call and conduct that election as provided by general
 60 law. The municipal election superintendent shall cause the date and purpose of the election
 61 to be published once a week for two weeks immediately preceding the date thereof in the
 62 official organ of Heard 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 Franklin Springs ad valorem taxes for municipal purposes for the full
 65 () NO amount of the assessed value of the homestead for residents of that city who
 66 are 65 years of age or older?"

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 365th calendar day following the election date provided for
73 in this section. The expense of such election shall be borne by the City of Franklin Springs.
74 It shall be the municipal election superintendent's duty to certify the result thereof to the
75 Secretary of State. The provisions of this section shall be mandatory upon the municipal
76 election superintendent and are not intended as directory. If the municipal election
77 superintendent fails or refuses to comply with this section, any elector of the City of Franklin
78 Springs may apply for a writ of mandamus to compel the municipal election superintendent
79 to perform his or her duties under this section. If the court finds that the municipal election
80 superintendent has not complied with this section, the court shall fashion appropriate relief
81 requiring the municipal election superintendent to call and conduct such election on the date
82 required by this section or on the next date authorized for special elections provided for in
83 Code Section 21-2-540 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.