

House Bill 6EX

By: Representative Erwin of the 32<sup>nd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from City of Toccoa ad valorem taxes in the amount of  
2 the assessed value of the homestead property determined annually for the special district  
3 based upon the proceeds of a new Local Homestead Option Sales Tax (LHOST) to be  
4 imposed within the special district coterminous with Stephens County; to provide for  
5 definitions; to specify the terms and conditions of the exemption and the procedures relating  
6 thereto; to provide for applicability; to provide for compliance with constitutional  
7 requirements and the provisions of Article 2C of Chapter 8 of Title 48 of the O.C.G.A.; to  
8 provide for a referendum, effective dates, automatic repeal, mandatory execution of election,  
9 and judicial remedies regarding failure to comply; to provide for related matters; to repeal  
10 conflicting laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 style="text-align:center">**SECTION 1.**

13 (a) As used in this Act, the term:

14 (1) "Ad valorem taxes" means all ad valorem taxes imposed by the governing authority  
15 of the city for all purposes.

16 (2) "City" means the City of Toccoa and its governing authority.

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17 (3) "Homestead property" shall have the same meaning as provided in Code  
18 Section 48-8-109.50 of the O.C.G.A.

19 (4) "LHOST" means the special sales and use tax established under Article 2C of  
20 Chapter 8 of Title 48 of the O.C.G.A.

21 (5) "Local tax official" means the tax official charged with the duty of receiving  
22 applications for homestead exemptions for the city.

23 (6) "Special district" means the special district conterminous with Stephens County and  
24 established by Code Section 48-8-109.51 of the O.C.G.A.

25 (b) Each resident of the special district is granted an exemption from all ad valorem taxes  
26 imposed by the city for all purposes in the amount of the assessed value of such homestead  
27 property as is determined annually based upon the net proceeds of the sales and use tax  
28 collected under Article 2C of Chapter 8 of Title 48 of the O.C.G.A. on such person's  
29 homestead property located within the special district determined annually based upon the  
30 net proceeds of the sales and use tax collected within the special district in accordance with  
31 Code Section 48-8-109.57 of the O.C.G.A. for the special district based upon the net  
32 proceeds of the LHOST collected within the special district. The value of such property in  
33 excess of such exempted amount shall remain subject to taxation.

34 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
35 section unless such person or person's agent files an application with the local tax official  
36 giving such information relative to receiving such exemption as will enable the local tax  
37 official to make a determination regarding the initial and continuing eligibility of such person  
38 for such exemption; provided, however, that any person who previously applied for another  
39 homestead exemption from ad valorem taxes imposed by the city, was allowed such  
40 homestead exemption for the immediately preceding tax year, and remains eligible for such  
41 homestead exemption for that same homestead property in the current tax year shall be  
42 allowed the exemption granted under subsection (b) of this section for that homestead

43 without the application otherwise required by this subsection. The local tax official shall  
44 provide application forms for the purposes of this subsection.

45 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
46 the O.C.G.A. Once granted to a person, the exemption shall be automatically renewed from  
47 year to year without application so long as the person granted the homestead exemption  
48 under subsection (b) of this section occupies such residence as a homestead and otherwise  
49 remains eligible for such exemption. It shall be the duty of any person granted the  
50 homestead exemption under subsection (b) of this section to notify the local tax official in  
51 the event that such person for any reason becomes ineligible for such exemption.

52 (e) In accordance with the provisions of subsection (c) of Code Section 48-8-109.52 of the  
53 O.C.G.A., the exemption granted by subsection (b) of this section:

54 (1) Shall not apply to or affect any ad valorem taxes other than those levied by the  
55 governing authority of the local government to which this Act applies;

56 (2) Shall only apply to those portions of real property located within the special district;

57 (3) Shall be in addition to and not in lieu of any other homestead exemption applicable  
58 to the homestead property; and

59 (4) The exemption granted by subsection (b) of this section shall apply to all taxable  
60 years beginning on January 1 of the year subsequent to the approval of this Act in the  
61 referendum provided for in Section 4 of this Act and ending on December 31, 2039.

62 **SECTION 2.**

63 This Act incorporates by reference the terms and conditions specified under Article 2C of  
64 Chapter 8 of Title 48 of the O.C.G.A.

65 **SECTION 3.**

66 In accordance with the requirements of Article VII, Section II, Paragraph II(a)(2) of the  
67 Constitution of the State of Georgia, this Act shall not become law unless it receives the  
68 requisite two-thirds' majority vote in both the Senate and the House of Representatives.

69 **SECTION 4.**

70 (a) The election superintendent of the city shall call and conduct an election as provided in  
71 this section for the purpose of submitting this Act to the electors of the city residing within  
72 the special district for approval or rejection. The election superintendent shall conduct that  
73 election on the Tuesday following the first Monday in November, 2026, and shall issue the  
74 call and conduct that election as provided by general law. The election superintendent shall  
75 cause the date and purpose of the election to be published once a week for two weeks  
76 immediately preceding the date thereof in the official organ of the city. The ballot shall have  
77 written or printed thereon the words:

78 "( ) YES Shall the Act be approved which provides a homestead exemption from City  
79 of Toccoa ad valorem taxes for city purposes in an amount of the assessed  
80 ( ) NO value of the homestead property as is determined annually using the  
81 proceeds of a new 1 percent Local Homestead Option Sales Tax to be  
82 imposed within the special district of Stephens County?"

83 (b) All persons desiring to vote for approval of the Act shall vote "Yes," and all persons  
84 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
85 cast on such question are for approval of the Act, Section 1 of this Act shall become of full  
86 force and effect on January 1, 2027. If the Act is not so approved, or if the election is not  
87 conducted as provided in this section, Section 1 of this Act shall not become effective, and  
88 this Act shall be automatically repealed on the 365th calendar day following the election date  
89 provided for in this section. The expense of such election shall be borne by the city. It shall  
90 be the election superintendent's duty to certify the result thereof to the Secretary of State.

91 (c) The provisions of this section shall be mandatory upon the election superintendent and  
92 are not intended as directory. If the election superintendent fails or refuses to comply with  
93 this section, any elector of the city residing within the special district may apply for a writ  
94 of mandamus to compel the election superintendent to perform his or her duties under this  
95 section. If the court finds that the election superintendent has not complied with this section,  
96 the court shall fashion appropriate relief requiring the election superintendent to call and  
97 conduct such election on the date required by this section or on the next date authorized for  
98 special elections provided for in Code Section 21-2-540 of the O.C.G.A.

99 **SECTION 5.**

100 Except as otherwise provided in Section 4 of this Act, this Act shall become effective upon  
101 its approval by the Governor or upon its becoming law without such approval.

102 **SECTION 6.**

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