

The House Committee on Intragovernmental Coordination - Local Legislation offers the following substitute to HB 1013:

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act providing a homestead exemption from all City of Woodstock ad valorem  
2 taxes for city purposes for the full value of the homestead after a two-year phase-in period  
3 for certain residents of that city who are 62 years of age or older, approved April 13, 2001  
4 (Ga. L. 2001, p. 3793), so as to provide for a residency requirement and grandfathering of  
5 certain residents; to provide for compliance with constitutional requirements; to provide for  
6 a referendum, effective dates, automatic repeal, mandatory execution of election, and judicial  
7 remedies regarding failure to comply; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 An Act providing a homestead exemption from all City of Woodstock ad valorem taxes for  
11 city purposes for the full value of the homestead after a two-year phase-in period for certain  
12 residents of that city who are 62 years of age or older, approved April 13, 2001  
13 (Ga. L. 2001, p. 3793), is amended by revising subsection (b) of Section 1 as follows:

14 "(b)(1) Each resident of the City of Woodstock who has been granted a homestead  
15 exemption for property located within the city limits for at least five years and who is a  
16 senior citizen is granted an exemption on that person's homestead from all City of

17 Woodstock ad valorem taxes for city purposes on the homestead owned and occupied by  
 18 such resident as a residence for the full value of that homestead.

19 (2) Each resident of the City of Woodstock who in 2025 qualified for and was granted  
 20 the homestead exemption authorized by this section as it existed in 2024 and who is a  
 21 senior citizen is granted an exemption on that person's homestead from all City of  
 22 Woodstock ad valorem taxes for city purposes on the homestead owned and occupied by  
 23 such resident as a residence for the full value of that homestead."

24 **SECTION 2.**

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

28 **SECTION 3.**

29 The municipal election superintendent of the City of Woodstock shall call and conduct an  
 30 election as provided in this section for the purpose of submitting this Act to the electors of  
 31 the City of Woodstock for approval or rejection. The municipal election superintendent shall  
 32 conduct that election no later than concurrent with the general primary in 2024, and shall  
 33 issue the call and conduct that election as provided by general law. The municipal election  
 34 superintendent shall cause the date and purpose of the election to be published once a week  
 35 for two weeks immediately preceding the date thereof in the official organ of Cherokee  
 36 County. The ballot shall have written or printed thereon the words:

37 "( ) YES Shall the Act be approved which provides for a homestead exemption from  
 38 ( ) NO City of Woodstock ad valorem taxes for city purposes for the full value of  
 39 the homestead for residents of that city who are 62 years of age or older and

