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

# A BILL TO BE ENTITLED AN ACT

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

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## BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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### **SECTION 1.**

An Act providing a homestead exemption from all City of Woodstock ad valorem taxes for
city purposes for the full value of the homestead after a two-year phase-in period for certain
residents of that city who are 62 years of age or older, approved April 13, 2001
(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

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

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

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# **SECTION 2.**

In accordance with the requirements of Article VII, Section II of the Constitution of the State
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.

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## **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

() NO

40 "() YES have been granted a homestead exemption for property located within the

41 42 city limits for at least five years or in 2025 qualified for and were granted the homestead exemption provided for by existing law?"

43 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring 44 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on 45 such question are for approval of the Act, Section 1 of this Act shall become of full force and 46 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted 47 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall 48 be automatically repealed on the first day of July immediately following that election date. 49 The expense of such election shall be borne by the City of Woodstock. It shall be the 50 municipal election superintendent's duty to certify the result thereof to the Secretary of State. 51 The provisions of this section shall be mandatory upon the municipal election superintendent 52 and are not intended as directory. If the municipal election superintendent fails or refuses to comply with this section, any elector of the City of Woodstock may apply for a writ of 53 54 mandamus to compel the municipal election superintendent to perform his or her duties 55 under this section. If the court finds that the municipal election superintendent has not 56 complied with this section, the court shall fashion appropriate relief requiring the municipal 57 election superintendent to call and conduct such election on the date required by this section 58 or on the next date authorized for special elections provided for in Code Section 21-2-540 59 of the O.C.G.A.

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#### **SECTION 4.**

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

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### **SECTION 5.**

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

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