

House Bill 1013 (COMMITTEE SUBSTITUTE)

By: Representatives Thomas of the 21st, Parsons of the 44th, Carson of the 46th, and Byrd of the 20th

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

40 "() YES have been granted a homestead exemption for property located within the
41 () NO city limits for at least five years or in 2025 qualified for and were granted
42 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
53 to comply with this section, any elector of the City of Woodstock may apply for a writ of
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.

60 **SECTION 4.**

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

63 **SECTION 5.**

64 All laws and parts of laws in conflict with this Act are repealed.