

Senate Bill 306

By: Senators Jones of the 10th and Strickland of the 17th

AS PASSED

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from the City of Hampton ad valorem taxes for municipal
2 purposes in the amount of \$25,000.00 of the assessed value of the homestead for residents
3 of that city who are 62 years of age or older and under 68 years of age; to provide for
4 definitions; to specify the terms and conditions of the exemption and the procedures relating
5 thereto; to provide for applicability; to provide for compliance with constitutional
6 requirements; to provide for a referendum, effective dates, automatic repeal, mandatory
7 execution of election, and judicial remedies regarding failure to comply; to repeal conflicting
8 laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

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

12 (1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal
13 purposes levied by, for, or on behalf of the City of Hampton, including, but not limited to,
14 any ad valorem taxes to pay interest on and to retire municipal bonded 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, with the additional qualification that it shall include not more
17 than five contiguous acres of homestead property.

18 (b) Each resident of the City of Hampton who is 62 years of age or older and under 68 years
19 of age is granted an exemption on that person's homestead from City of Hampton ad valorem
20 taxes for municipal purposes in the amount of \$25,000.00 of the assessed value of that
21 homestead. The value of that property in excess of such exempted amount shall remain
22 subject to taxation.

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

30 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
31 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
32 as long as the person granted the homestead exemption under subsection (b) of this section
33 occupies the residence as a homestead. After a person has filed the proper application as
34 provided in subsection (c) of this section, it shall not be necessary to make application
35 thereafter for any year, and the exemption shall continue to be allowed to such person. It
36 shall be the duty of any person granted the homestead exemption under subsection (b) of this
37 section to notify the governing authority of the City of Hampton, or the designee thereof, in
38 the event that such person for any reason becomes ineligible for such exemption.

39 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
40 state ad valorem taxes, county ad valorem taxes for county purposes, or county or
41 independent school district ad valorem taxes for educational purposes. The homestead

42 exemption granted by subsection (b) of this section shall be in addition to only an exemption
43 from City of Hampton ad valorem taxes for municipal purposes in an amount equal to the
44 amount by which the current year assessed value of a homestead exceeds the base year
45 assessed value of such homestead if such exemption becomes law and shall not be in addition
46 to any other homestead exemption applicable to City of Hampton 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, 2024.

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 Hampton shall call and conduct an
56 election as provided in this section for the purpose of submitting this Act to the electors of
57 the City of Hampton for approval or rejection. The municipal election superintendent shall
58 conduct that election in conjunction with the November, 2023, municipal general election
59 and shall issue the call and conduct that election as provided by general law. The municipal
60 election superintendent shall cause the date and purpose of the election to be published once
61 a week for two weeks immediately preceding the date thereof in the official organ of Henry
62 County. The ballot shall have written or printed thereon the words:

87

SECTION 5.

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