

Senate Bill 309

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 City of Hampton ad valorem taxes for municipal
2 purposes in an amount equal to the amount by which the current year assessed value of a
3 homestead exceeds the base year assessed value of such homestead; 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
14 to, any ad valorem taxes to pay interest on and to retire municipal bonded indebtedness.

15 (2) "Base year" means the taxable year immediately preceding the taxable year in which
16 the exemption under subsection (b) of this section is first granted to the most recent
17 owner of such homestead.

18 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
19 the O.C.G.A., as amended, with the additional qualification that it shall include not more
20 than five contiguous acres of homestead property.

21 (b) Each resident of the City of Hampton is granted an exemption on that person's homestead
22 from City of Hampton ad valorem taxes for municipal purposes in an amount equal to the
23 amount by which the current year assessed value of that homestead exceeds the base year
24 assessed value of that homestead. This exemption shall not apply to taxes assessed on
25 improvements to such homestead or additional land that is added to such homestead after
26 January 1 of the base year. If any real property is removed from such homestead, the base
27 year assessed value shall be adjusted to reflect such removal, and the exemption shall be
28 recalculated accordingly. The value of that property in excess of such exempted amount
29 shall remain subject to taxation.

30 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
31 section unless such person or person's agent files an application with the governing authority
32 of the City of Hampton, or the designee thereof, providing such information relative to
33 receiving such exemption as will enable the governing authority of the City of Hampton, or
34 the designee thereof, to make a determination regarding the initial and continuing eligibility
35 of such person for such exemption. The governing authority of the City of Hampton, or the
36 designee thereof, shall provide application forms for this purpose.

37 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
38 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
39 so long as the person granted the homestead exemption under subsection (b) of this section
40 occupies the residence as a homestead. After a person has filed the proper application as
41 provided in subsection (c) of this section, it shall not be necessary to make application

42 thereafter for any year, and the exemption shall continue to be allowed to such person. It
43 shall be the duty of any person granted the homestead exemption under subsection (b) of this
44 section to notify the governing authority of the City of Hampton, or the designee thereof, in
45 the event that such person for any reason becomes ineligible for such exemption.

46 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
47 state ad valorem taxes, county ad valorem taxes for county purposes, or county or
48 independent school district ad valorem taxes for educational purposes. The homestead
49 exemption granted by subsection (b) of this section shall be in addition to and not in lieu of
50 any other homestead exemption applicable to City of Hampton ad valorem taxes for
51 municipal purposes.

52 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
53 beginning on or after January 1, 2024.

54 **SECTION 2.**

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

58 **SECTION 3.**

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

90

SECTION 5.

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