

House Bill 1087 (AS PASSED HOUSE AND SENATE)

By: Representatives Turner of the 21st, Caldwell of the 20th, Cantrell of the 22nd, and Carson of the 46th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from City of Holly Springs ad valorem taxes for
2 municipal purposes in the amount of up to \$409,900.00 of the appraised value of the
3 homestead for residents of that city who are 62 years of age or older; 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, and automatic repeal; to repeal
7 conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

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

11 (1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal
12 purposes levied by, for, or on behalf of the City of Holly Springs, including, but not
13 limited to, any ad valorem taxes to pay interest on and to retire municipal bonded
14 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.

17 (3) "Senior citizen" means a person who is 62 years of age or older on or before
18 January 1 of the year in which application for the exemption under subsection (b) of this
19 section is made.

20 (b) Each resident of the City of Holly Springs who is a senior citizen is granted an
21 exemption on that person's homestead from City of Holly Springs ad valorem taxes for
22 municipal purposes in the amount of up to \$409,900.00 of the appraised value of that
23 homestead. The value of that property in excess of such exempted amount shall remain
24 subject to taxation.

25 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
26 section unless such person or person's agent files an application with the governing authority

27 of the City of Holly Springs, or the designee thereof, giving the person's age and such
 28 additional information relative to receiving such exemption as will enable the governing
 29 authority of the City of Holly Springs, or the designee thereof, to make a determination
 30 regarding the initial and continuing eligibility of such person for such exemption. The
 31 governing authority of the City of Holly Springs, or the designee thereof, shall provide
 32 application forms for this purpose.

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

42 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
 43 state ad valorem taxes, county ad valorem taxes for county purposes, or county or
 44 independent school district ad valorem taxes for educational purposes. The homestead
 45 exemption granted by subsection (b) of this section shall be in lieu of and not in addition to
 46 any other homestead exemption applicable to City of Holly Springs 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, 2021.

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 Holly Springs 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 Holly Springs for approval or rejection. The municipal election superintendent
 58 shall conduct that election on the Tuesday after the first Monday in November, 2020, and
 59 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
62 Cherokee County. The ballot shall have written or printed thereon the words:

63 "() YES Shall the Act be approved which provides a homestead exemption from City
64 of Holly Springs ad valorem taxes for municipal purposes in the amount of
65 () NO up to \$409,900.00 of the appraised value of the homestead for residents of
66 that city who are 62 years of age or older?"

67 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
68 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
69 such question are for approval of the Act, Section 1 of this Act shall become of full force and
70 effect on January 1, 2021. If the Act is not so approved or if the election is not conducted
71 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
72 be automatically repealed on the first day of January immediately following that election
73 date. The expense of such election shall be borne by the City of Holly Springs. It shall be
74 the municipal election superintendent's duty to certify the result thereof to the Secretary of
75 State.

76 **SECTION 4.**

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

79 **SECTION 5.**

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