



OFFICE OF SECRETARY OF STATE

I, Brad Raffensperger, Secretary of State of the State of Georgia, do hereby certify that

the attached 6 pages are true and a correct copy of Act No. 655, House Bill No. 1399, as approved and signed by the Governor on April 25, 2022; all as the same appear on file and record in this office.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of my office, at the Capitol, in the City of Atlanta, this 25th day of April, in the year of our Lord Two Thousand and Twenty-two and of the Independence of the United States of America the Two Hundred and Forty-sixth.



Brad Raffensperger
Brad Raffensperger, Secretary of State

ENROLLMENT

H.B. No. 1399

Act No. 655

shg

April 6, 2022

General

Assembly



The Committee of the House on Information and Audits has examined the within and finds the same properly enrolled.

Don Hogan

Chairman

[Signature]

Speaker of the House

[Signature]

Clerk of the House

[Signature]

President of the Senate

Ral. G. Cook

Secretary of the Senate

AN ACT

To provide a homestead exemption from City of Locust Grove ad valorem taxes for municipal purposes in the amount of 100 percent of the assessed value of the homestead for residents of that city; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for compliance with constitutional requirements; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

IN HOUSE

Read 1st time 2-17-22

Read 2nd time 2-22-22

Read 3rd time 3-23-22

And Passed

Yeas 125

Nays 38

[Signature]

Clerk of the House

IN SENATE

Read 1st time 3-25-22

Read 2nd time

Read 3rd time

And Passed 3-28-22

Yeas 48

Nays 1

Passed Both Houses

Ral. G. Cook

Secretary of the Senate

By: Reps. Holly of the 111th and Knight of the 130th

Received [Signature]
Secretary, Executive Department

This 6th day of April 2022

Approved B. Ph
Governor

This 25 day of April 2022

AN ACT

To provide a homestead exemption from City of Locust Grove ad valorem taxes for municipal purposes in the amount of 100 percent of the assessed value of the homestead for residents of that city; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for compliance with constitutional requirements; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

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

(1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal purposes levied by, for, or on behalf of the City of Locust Grove, which shall include, but shall not be limited to, any ad valorem taxes levied for any special service district.

(2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., as amended.

(b) Each resident of the City of Locust Grove is granted an exemption on that person's homestead from City of Locust Grove ad valorem taxes for municipal purposes in the amount of 100 percent of the assessed value of that homestead.

(c) A person shall not receive the homestead exemption granted by subsection (b) of this section unless such person or person's agent files an application with the governing authority of the City of Locust Grove, or the designee thereof, giving such information relative to receiving such exemption as will enable the governing authority of the City of Locust Grove, or the designee thereof, to make a determination regarding the initial and continuing

eligibility of such person for such exemption. The governing authority of the City of Locust Grove, or the designee thereof, shall provide application forms for this purpose.

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

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

(f) The exemption granted by subsection (b) of this section shall apply to all taxable years beginning on or after January 1, 2023.

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 vote in both the Senate and the House of Representatives.

SECTION 3.

The municipal election superintendent of the City of Locust Grove shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the City of Locust Grove for approval or rejection. The municipal election superintendent shall conduct that election on November 8, 2022, and shall issue the call and conduct that election as provided by general law. The municipal election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Henry County. The ballot shall have written or printed thereon the words:

"() YES Shall the Act be approved which provides a homestead exemption from City of Locust Grove ad valorem taxes for municipal purposes in the amount of
() NO 100 percent of the assessed value of the homestead for residents of that city?"

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2023. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective, and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by the City of Locust Grove. It shall be the municipal election superintendent's duty to certify the result thereof to the Secretary of State.

SECTION 4.

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

SECTION 5.

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

APPROVED
APR 27 2022
BY GOVERNOR

H. B. 1399

NOTICE OF INTENTION TO INTRODUCE LOCAL LEGISLATION
Notice is given that there will be introduced at the regular 2022 session of the General Assembly of Georgia a bill to provide for a homestead exemption from City of Locust Grove ad valorem taxes for municipal purposes; and for other purposes.

AFFIDAVIT

GEORGIA, FULTON COUNTY

I, El-Mahdi Holly, Representative from District 111, state on oath as follows:

- (1) I am the author of the local bill to which this affidavit is attached.
- (2) In accordance with O.C.G.A. § 28-1-14, the notice requirements for the local bill to which this affidavit is attached have been satisfied, including but not limited to the following:
 - (A) The Notice of Intention to Introduce Local Legislation which is attached to such local bill was published in the Henry Daily Herald, which is the official organ of Henry County, on the 10 of February, 2022; and
 - (B) If the local bill amends the charter of a municipality or the enabling Act of the governing authority of a county or consolidated government, then a copy of the Notice of Intention to Introduce Local Legislation was mailed, transmitted by facsimile, or otherwise provided to the governing authority of such municipality, county, or consolidated government:
 - (i) During the calendar week in which the Notice was published in the official organ; or
 - (ii) During the seven days immediately following the date of publication of such Notice.

s/ El-Mahdi Holly
Affiant

Sworn to and subscribed at the
State Capitol in Atlanta, Georgia,
This 14 of February, 2022,
Before me:

s/ Anna Smith

Anna Smith
Notary Public, Pierce County, Georgia
My Commission Expires September 9, 2025
[SEAL]

