

CITY OF HAMPTON

STATE OF GEORGIA

RESOLUTION NO. 2022-53

WHEREAS, the Mayor and Council are the governing body of the City of Hampton, Georgia (hereinafter "City"); and

WHEREAS, the City is a taxing authority; and

WHEREAS, the millage rate is the tax rate used to calculate ad valorem taxes; and

WHEREAS, the City set the millage rate for the 2022 calendar year at 4.5 mills; and

WHEREAS, the City wishes to recognize and allow certain exemptions from the City's millage; and

WHEREAS, Article VII § 11, Para. II (a)(2) of the Georgia Constitution provides that homestead exemptions from ad valorem taxation levied by local taxing jurisdictions may be granted by local law conditioned upon approval by a majority of the qualified electors residing within the limits of the local taxing jurisdiction voting in a referendum thereon; and

WHEREAS, it is the desire of the Mayor and Council of the City of Hampton to engage the local delegation to enact legislation that allows certain exemptions from ad valorem taxation for those residents of the City of Hampton who own and occupy their residence as their primary residence; and

WHEREAS, said exemptions are reflected in the attached **Exhibit "A"** and incorporated by reference.

THEREFORE, BE IT HEREBY RESOLVED, by a majority vote of the Mayor and Council of the City of Hampton, that the local delegation be engaged to enact legislation to provide for the attached exemptions from the City's ad valorem taxation.

THIS 3rd day of January 2023.

ATTEST:

THE CITY OF HAMPTON, GEORGIA


Rashida Fairley, City Clerk


ANN TARPLEY, Mayor

APPROVED AS TO FORM:


L'Erin Barnes Wiggins, City Attorney

EXHIBIT "A"

<u>Code</u>	<u>Age</u>	<u>Exemption Amount</u>
H1	All homesteaded residents	\$ 15,000.00
H2	62	\$ 25,000.00
H3	65	\$ 25,000.00
H6	68	\$ 50,000.00
H9	70	\$ 50,000.00
H12	Totally disabled under age 65	\$ 50,000.00

Exhibit “B”

Frozen Clause

Once an application is filed and qualified for a homestead exemption with the City, the property value will be frozen based on the immediately preceding year's (base year) value. If the assessed value drops below the frozen value (base year) in any year, then the lower value will be realized. The base year only applies to existing improvements. New improvements do not fall under this exemption. A property currently under construction does not fall under this exemption. The base year only allows for up to five (5) acres of property.