

House Bill 1101

By: Representatives Clark of the 100<sup>th</sup>, Kahaian of the 81<sup>st</sup>, Dunahoo of the 31<sup>st</sup>, Fleming of the 114<sup>th</sup>, and Reeves of the 99<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad  
2 valorem taxation of property, so as to provide for a state-wide homestead tax exemption from  
3 ad valorem taxes for a portion of the value of the homestead for certain senior residents; to  
4 specify the terms and conditions of the exemption and the procedures relating thereto; to  
5 provide for applicability; to provide for compliance with constitutional requirements; to  
6 provide for a referendum, effective dates, and automatic repeal; to provide for related  
7 matters; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem  
11 taxation of property, is amended in Part 1 of Article 2, relating to tax exemptions, by adding  
12 a new Code section to read as follows:

13 "48-5-44.3.

14 (a) For purposes of this Code section, the term:

15 (1) 'Ad valorem taxes' means all ad valorem taxes levied by, for, or on behalf of the state  
16 or any county, consolidated government, municipality, or local school district in this

17 state, except for any ad valorem taxes levied to pay interest on and to retire bonded  
18 indebtedness.

19 (2) 'Homestead' means homestead as defined and qualified in Code Section 48-5-40.

20 (b)(1) Subject to the limitations provided in this Code section, each resident of this state  
21 who is at least 60 years of age or older on January 1 of the year in which application for  
22 the exemption is made is granted an exemption on such person's homestead from ad  
23 valorem taxes in the amount of \$500,000.00 of the assessed value of that homestead.

24 (2) Except as provided in subsection (c) of this Code section, no exemption provided for  
25 in this subsection shall transfer to any subsequent owner of the exempted homestead and  
26 the assessed value of such homestead shall be as provided by law.

27 (c) The surviving spouse of a person who has been granted the exemption provided for in  
28 subsection (b) of this Code section shall continue to receive such exemption so long as such  
29 surviving spouse continues to occupy the residence as a homestead.

30 (d) No person shall receive the exemption granted by subsection (b) of this Code section  
31 unless such person or such person's agent files an application with the tax receiver or tax  
32 commissioner of his or her respective local government or governments charged with the  
33 duty of receiving returns of property for taxation, and such application shall provide such  
34 information relative to receiving such exemption as will enable such tax receiver or tax  
35 commissioner to make a determination regarding the initial and continuing eligibility of  
36 such person for such exemption; provided, however, that any person who had previously  
37 applied for a homestead exemption, was allowed such homestead exemption for the 2025  
38 tax year, and remains eligible for a homestead exemption for that same homestead in the  
39 2026 tax year shall be automatically allowed the exemption granted under subsection (b)  
40 of this Code section for that homestead without further application. The tax receiver or tax  
41 commissioner of such local government or governments shall provide application forms  
42 for this purpose.

43 (e) The exemption granted by subsection (b) or (c) of this Code section shall be claimed  
44 and returned as provided in Code Section 48-5-50.1. Such exemption shall be  
45 automatically renewed from year to year so long as the owner occupies the residence as a  
46 homestead. After a person or a person's agent has filed the proper application or is  
47 automatically granted the homestead exemption as provided in subsection (d) of this Code  
48 section, it shall not be necessary for such person or such person's surviving spouse to make  
49 application thereafter for any year, and such exemption shall continue to be allowed to such  
50 person or such person's surviving spouse. It shall be the duty of any person granted the  
51 homestead exemption provided in subsection (b) or (c) of this Code section to notify the  
52 tax receiver or tax commissioner of his or her respective local government or governments  
53 in the event such person becomes ineligible for such exemption for any reason.

54 (f)(1) Except as otherwise provided in paragraph (2) of this subsection, the homestead  
55 exemption provided in subsection (b) of this Code section shall be in addition to and not  
56 in lieu of any other homestead exemption applicable to ad valorem taxes.

57 (2) The homestead exemption provided in subsection (b) of this Code section shall not  
58 be applied in addition to any other homestead exemption provided by law based on the  
59 amount by which the current year assessed value of the homestead exceeds some prior  
60 value with respect to the given taxing jurisdiction to which such law applies. In any such  
61 event, the tax receiver or tax commissioner of the taxpayer's respective local government  
62 or governments charged with the duty of receiving returns of property for taxation shall  
63 apply only the homestead exemption that is larger or more beneficial for such taxpayer  
64 with respect to the particular taxing jurisdictions to which more than one homestead  
65 exemption applies.

66 (g) The exemption granted by subsection (b) of this Code section shall apply to all taxable  
67 years beginning on or after January 1, 2027."

68 **SECTION 2.**

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

72 **SECTION 3.**

73 The Secretary of State shall call and conduct an election as provided in this section for the  
74 purpose of submitting this Act to the electors of the entire state for approval or rejection. The  
75 Secretary of State shall conduct such election no later than the Tuesday next following the  
76 first Monday in November, 2026, and shall issue the call and conduct such election as  
77 provided by general law. The Secretary of State shall cause the date and purpose of the  
78 election to be published once a week for two weeks immediately preceding the date thereof  
79 in the official organ of each county in the state. The ballot shall have written or printed  
80 thereon the words:

81 "( ) YES Shall the Act be approved which provides a state-wide homestead tax  
82 ( ) NO exemption from ad valorem taxes for \$500,000.00 of the assessed value of  
83 the homestead for residents 60 years of age or older?"

84 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
85 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
86 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
87 effect on January 1, 2027. If the Act is not so approved or if the election is not conducted  
88 as provided in this section, Section 1 of this Act shall not become effective and this Act shall  
89 be automatically repealed on the first day of January immediately following such election  
90 date. It shall be the duty of each county election superintendent to certify the results thereof  
91 to the Secretary of State.

92

**SECTION 4.**

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