

House Bill 776

By: Representatives Jones of the 47<sup>th</sup>, Glaize of the 67<sup>th</sup>, Martin of the 49<sup>th</sup>, McQueen of the 61<sup>st</sup>, Jones of the 25<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Fulton County school district ad valorem taxes for  
2 educational purposes in the amount of 50 percent of the assessed value of the homestead for  
3 certain residents of that school district who are 70 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, automatic repeal, mandatory  
7 execution of election, and judicial remedies regarding failure to comply; to provide for  
8 related matters; to repeal conflicting 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 educational purposes" means all ad valorem taxes for  
13 educational purposes levied by, for, or on behalf of the Fulton County school district,  
14 including, but not limited to, any ad valorem taxes to pay interest on and to retire county  
15 school district bonded indebtedness.

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

19 (3) "Senior citizen" means a person who is 70 years of age or older on or before January 1  
20 of the year in which application for the exemption under subsection (b) of this section is  
21 made, who owns and possesses the real property, and who has been granted a homestead  
22 exemption for property located within the district for five of the last six years.

23 (b) Each resident of the Fulton County school district who is a senior citizen is granted an  
24 exemption on such person's homestead from Fulton County school district ad valorem taxes  
25 for educational purposes in the amount of 50 percent of the assessed value of such homestead  
26 as such assessed value may be reduced by any other applicable homestead exemptions from  
27 Fulton County school district ad valorem taxes for educational purposes. The value of that  
28 property in excess of such exempted amount shall remain subject to taxation.

29 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
30 section unless such person or person's agent files an application with the tax commissioner  
31 of Fulton County, giving such person's age and such additional information relative to  
32 receiving such exemption as will enable the tax commissioner of Fulton County to make a  
33 determination regarding the initial and continuing eligibility of such person for such  
34 exemption. The tax commissioner of Fulton County shall provide application forms for this  
35 purpose.

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

43 of this section to notify the tax commissioner of Fulton County in the event that such person  
44 for any reason becomes ineligible for such exemption.

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

53 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
54 beginning on or after January 1, 2026.

55 **SECTION 2.**

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

59 **SECTION 3.**

60 The election superintendent of Fulton County shall call and conduct an election as provided  
61 in this section for the purpose of submitting this Act to the electors of the Fulton County  
62 school district for approval or rejection. The election superintendent shall conduct that  
63 election on the Tuesday after the first Monday in November, 2025, and shall issue the call  
64 and conduct that election as provided by general law. The election superintendent shall  
65 cause the date and purpose of the election to be published once a week for two weeks  
66 immediately preceding the date thereof in the official organ of Fulton County. The ballot  
67 shall have written or printed thereon the words:

