

Senate Bill 356

By: Senator Anavitarte of the 31st

**AS PASSED SENATE**

A BILL TO BE ENTITLED

AN ACT

1 To provide a homestead exemption from Polk County school district ad valorem taxes for  
2 educational purposes in the amount of the greater of 50 percent or \$60,000.00 of the assessed  
3 value of the homestead for residents of that school district who are 65 years of age or older,  
4 in the amount of the greater of 75 percent or \$80,000.00 of the assessed value of the  
5 homestead for residents of that school district who are 70 years of age or older, and in the  
6 amount of the full assessed value of the homestead for residents of that school district who  
7 are 77 years of age or older, all with a temporary cap on the annual aggregate exemption  
8 amount; to provide for definitions; to specify the terms and conditions of the exemption and  
9 the procedures relating thereto; to provide for applicability; to provide for compliance with  
10 constitutional requirements; to provide for a referendum, effective dates, automatic repeal,  
11 mandatory execution of election, and judicial remedies regarding failure to comply; to  
12 provide for related matters; to repeal conflicting laws; and for other purposes.

13 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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14

**SECTION 1.**

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

16 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for  
17 educational purposes levied by, for, or on behalf of the Polk County school district,  
18 including, but not limited to, any ad valorem taxes to pay interest on and to retire county  
19 school district bonded indebtedness.

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

22 (b)(1) Each resident of the Polk County school district who is at least 65 years of age but  
23 not yet 70 years of age on January 1 of the year in which application for the exemption  
24 is made is granted an exemption on that person's homestead from Polk County school  
25 district ad valorem taxes for educational purposes in the amount of the greater of 50  
26 percent or \$60,000.00 of the assessed value of that homestead. The value of that property  
27 in excess of such exempted amount shall remain subject to taxation.

28 (2) Each resident of the Polk County school district who is at least 70 years of age but  
29 not yet 77 years of age on January 1 of the year in which application for the exemption  
30 is made is granted an exemption on that person's homestead from Polk County school  
31 district ad valorem taxes for educational purposes in the amount of the greater of 75  
32 percent or \$80,000.00 of the assessed value of that homestead. The value of that property  
33 in excess of such exempted amount shall remain subject to taxation.

34 (3) Each resident of the Polk County school district who is at least 77 years of age or  
35 older on January 1 of the year in which application for the exemption is made is granted  
36 an exemption on that person's homestead from Polk County school district ad valorem  
37 taxes for educational purposes in the amount of the full assessed value of that homestead  
38 that does not exceed \$500,000.00 appraised fair market value. The value of that property  
39 in excess of such exempted amount shall remain subject to taxation.

40 (4) In calendar year 2026, the maximum amount of homestead exemptions granted under  
41 this Act shall not exceed \$150 million in the aggregate annually. Upon the closing of the  
42 books for the filing of homestead exemptions for such taxable year, the Polk County  
43 governing authority or its designee shall calculate the aggregate amount of homestead  
44 exemptions claimed under this Act for such taxable year. If such total is equal to or less  
45 than \$150 million in the aggregate for that taxable year, then each senior citizen claiming  
46 a homestead exemption under this Act shall receive the full value of such exemption. If  
47 the total exceeds \$150 million in the aggregate for that taxable year, the governing  
48 authority or its designee shall calculate the amount by which the total exceeds \$150  
49 million and shall reduce the amount of homestead exemptions claimed by such senior  
50 citizens in an amount equal to such difference so that the total amount of homestead  
51 exemptions being claimed under this Act for such taxable year shall equal \$150 million.  
52 Such reduction shall be applied on proportionate basis.

53 (c) A person shall not receive any homestead exemption granted by subsection (b) of this  
54 section unless such person or person's agent files an application with the tax commissioner  
55 of Polk County, giving such person's age and such additional information relative to  
56 receiving such exemption as will enable the tax commissioner of Polk County to make a  
57 determination regarding the initial and continuing eligibility of such person for such  
58 exemption. The tax commissioner of Polk County shall provide application forms for this  
59 purpose.

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

67 this section to notify the tax commissioner of Polk County in the event that such person for  
68 any reason becomes ineligible for such exemption.

69 (e) The exemptions granted by subsection (b) of this section shall not apply to or affect any  
70 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem  
71 taxes for municipal purposes, or independent school district ad valorem taxes for educational  
72 purposes. The homestead exemptions granted by subsection (b) of this section shall be in  
73 addition to and not in lieu of any other homestead exemption applicable to Polk County  
74 school district ad valorem taxes for educational purposes.

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### **SECTION 2.**

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

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### **SECTION 3.**

80 The election superintendent of Polk County shall call and conduct an election as provided  
81 in this section for the purpose of submitting this Act to the electors of the Polk County school  
82 district for approval or rejection. The election superintendent shall conduct that election on  
83 the Tuesday after the first Monday in November of 2025 and shall issue the call and conduct  
84 that election as provided by general law. The election superintendent shall cause the date and  
85 purpose of the election to be published once a week for two weeks immediately preceding  
86 the date thereof in the official organ of Polk County. The ballot shall have written or printed  
87 thereon the words:

88 "( ) YES Shall the Act be approved which provides a homestead exemption from  
89 Polk County school district ad valorem taxes for educational purposes in the  
90 amount of the greater of 50 percent or \$60,000.00 of the assessed value of  
91 ( ) NO the homestead for residents of that school district who are at least 65 years

92 of age, in the amount of the greater of 75 percent or \$80,000.00 of the  
93 assessed value of the homestead for residents of that school district who are  
94 at least 70 years of age, and in the amount of the full assessed value of the  
95 homestead that does not exceed \$500,000.00 appraised fair market value for  
96 residents of that school district who are at least 77 years of age, with an  
97 annual aggregate cap of \$150 million in calendar year 2026?"

98 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
99 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
100 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
101 effect on January 1, 2026. If the Act is not so approved or if the election is not conducted  
102 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
103 be automatically repealed on the 365th calendar day following the election date provided for  
104 in this section. The expense of such election shall be borne by Polk County. It shall be the  
105 election superintendent's duty to certify the result thereof to the Secretary of State. The  
106 provisions of this section shall be mandatory upon the election superintendent and are not  
107 intended as directory. If the election superintendent fails or refuses to comply with this  
108 section, any elector of the Polk County school district may apply for a writ of mandamus to  
109 compel the election superintendent to perform his or her duties under this section. If the  
110 court finds that the election superintendent has not complied with this section, the court shall  
111 fashion appropriate relief requiring the election superintendent to call and conduct such  
112 election on the date required by this section or on the next date authorized for special  
113 elections provided for in Code Section 21-2-540 of the O.C.G.A.

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**SECTION 4.**

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

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**SECTION 5.**

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