

House Bill 1105

By: Representatives Washburn of the 144th, Dunahoo of the 31st, Scoggins of the 14th, Reeves of the 99th, Donatucci of the 105th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia
2 Annotated, relating to tax exemptions, so as to provide an exemption from ad valorem
3 taxation for education purposes of homesteads of qualified individuals who are 65 years of
4 age or older; to specify certain terms, conditions, and procedures relating thereto; to provide
5 for applicability; to provide that falsifying information with regard to such exemption shall
6 be unlawful; to provide for penalties; to provide for related matters; to provide for a
7 referendum; to provide for effective dates, automatic repeal, mandatory execution of election,
8 and judicial remedies regarding failure to comply; to repeal conflicting laws; and for other
9 purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
13 relating to tax exemptions, is amended by adding a new Code section to read as follows:

14 "48-5-52.2.

15 (a) The homestead of each resident of each independent school district and of each county
16 school district within this state who is 65 years of age or older is exempted from all ad

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17 valorem taxes for education purposes levied by, for, or on behalf of any such school
18 system, including taxes to retire school bond indebtedness.

19 (b)(1) The exemption provided for in subsection (a) of this Code section shall not be
20 granted unless an affidavit of the owner of the homestead, or such owner's agent,
21 prepared upon forms prescribed by the commissioner for such purpose, is filed with either
22 the tax receiver or tax commissioner, in the case of residents of county school districts,
23 or with the governing authority of the owner's city, in the case of residents of independent
24 school districts.

25 (2) The affidavit shall in the first year for which the exemption is sought be filed on or
26 before the last day for making a tax return and shall show the:

27 (A) Age of the owner of the homestead on January 1 immediately preceding the filing
28 of the affidavit; and

29 (B) Such additional information as may be required by the commissioner.

30 (3) After the owner of the homestead or such owner's agent has filed the affidavit and has
31 once been allowed the exemption provided for in this Code section, it shall not be
32 necessary to make application and file the affidavit thereafter for any year and the
33 exemption shall continue to be allowed to such owner; provided, however, that it shall
34 be the duty of any such owner to notify the tax commissioner or tax receiver in the event
35 the owner becomes ineligible for any reason for the exemption provided for in this Code
36 section.

37 (c) The homestead exemption granted by this Code section shall extend to and shall apply
38 to those properties the legal title to which is vested in one or more titleholders when such
39 property is actually occupied as a residence by one or more of the titleholders who possess
40 the qualifications provided in subsection (a) of this Code section and who claim the
41 exemption in the manner provided for in this Code section. The exemption shall also
42 extend to such homesteads the title to which is vested in a personal representative or trustee
43 if one or more of the heirs or beneficiaries residing on the property possess the

44 qualifications provided for and claim the exemption in the manner provided in this Code
 45 section."

46 **SECTION 2.**

47 Said part is further amended by amending Code Section 48-5-53, relating to falsification of
 48 information and penalty, as follows:

49 "48-5-53.

50 (a) It shall be unlawful for any person willfully to falsify information required by the
 51 commissioner pursuant to Code Section 48-5-52 or 48-5-52.2, whether relating to age,
 52 income, or otherwise.

53 (b) Any person who violates subsection (a) of this Code section commits the offense of
 54 false swearing."

55 **SECTION 3.**

56 The Secretary of State shall call and conduct a referendum as provided in this section for the
 57 purpose of submitting this Act to the electors of the State of Georgia for approval or
 58 rejection. The Secretary of State shall conduct that election on the date of the
 59 November, 2026, state-wide general election. The Secretary of State shall issue the call and
 60 conduct that election as provided by general law. The Secretary of State shall cause the date
 61 and purpose of the election to be published in the official organ of each county in the state
 62 once a week for two weeks immediately preceding the date of the election. The ballot shall
 63 have written thereon the following:

64 "() YES Shall the Act be approved which provides for an exemption from all school
 65 district ad valorem taxation for education purposes for persons 65 years of
 66 () NO age or older?"

67 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
 68 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes

69 cast on such question are for approval of the Act, then Section 1 and 2 of this Act shall
70 become effective on January 1, 2027, and shall be applicable to all taxable years beginning
71 on or after that date. If this Act is not so approved or if the election is not conducted as
72 provided in this section, Sections 1 and 2 of this Act shall not become effective, and this Act
73 shall be automatically repealed on the 365th calendar day following the election date
74 provided for in this section. The expense of such election shall be borne by the State of
75 Georgia. The provisions of this section shall be mandatory upon the Secretary of State and
76 are not intended as directory. If the Secretary of State fails or refuses to comply with this
77 section, any elector of the State of Georgia may apply for a writ of mandamus to compel the
78 Secretary of State to perform his or her duties under this section. If the court finds that the
79 Secretary of State has not complied with this section, the court shall fashion appropriate
80 relief requiring the Secretary of State to call and conduct such election on the date required
81 by this section or on the next date authorized for special elections provided for in Code
82 Section 21-2-540.

83 **SECTION 4.**

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

86 **SECTION 5.**

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