

House Bill 1341

By: Representatives McCollum of the 30th, Dunahoo of the 31st, Cox of the 28th, Clark of the 100th, Dubnik of the 29th, and others

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Hall County ad valorem taxes for county purposes
2 in the amount of \$10,000.00 of the assessed value of the homestead for residents of that
3 county; to provide for definitions; to specify the terms and conditions of the exemption and
4 the procedures relating thereto; to provide for applicability; to provide for compliance with
5 constitutional requirements; to provide for a referendum, effective dates, automatic repeal,
6 mandatory execution of election, and judicial remedies regarding failure to comply; to
7 provide for related matters; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

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

11 (1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county
12 purposes levied by, for, or on behalf of Hall County, including, but not limited to, any ad
13 valorem taxes to pay interest on and to retire county bonded indebtedness.

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

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17 (b) Each resident of Hall County is granted an exemption on such person's homestead from
18 Hall County ad valorem taxes for county purposes in the amount of \$10,000.00 of the
19 assessed value of that homestead. The value of such property in excess of such exempted
20 amount shall remain subject to taxation.

21 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
22 section unless such person or person's agent files an application with the tax commissioner
23 of Hall County, giving such information relative to receiving such exemption as will enable
24 the tax commissioner of Hall County to make a determination regarding the initial and
25 continuing eligibility of such person for such exemption; provided, however, that any person
26 who, as of December 31, 2026, has applied for and is eligible to receive the state-wide
27 homestead exemption granted under Code Section 48-5-44 of the O.C.G.A., as amended,
28 shall be automatically eligible for the exemption granted by this Act without applying
29 therefor. The tax commissioner of Hall County shall provide application forms for this
30 purpose.

31 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
32 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
33 so long as the person granted the homestead exemption under subsection (b) of this section
34 occupies such residence as a homestead. After a person has filed the proper application as
35 provided in subsection (c) of this section, it shall not be necessary to make application
36 thereafter for any year, and the exemption shall continue to be allowed to such person. It
37 shall be the duty of any person granted the homestead exemption under subsection (b) of this
38 section to notify the tax commissioner of Hall County in the event that such person for any
39 reason becomes ineligible for such exemption.

40 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
41 state ad valorem taxes, county or independent school district ad valorem taxes for educational
42 purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption

43 granted by subsection (b) of this section shall be in addition to and not in lieu of any other
44 homestead exemption applicable to Hall County ad valorem taxes for county purposes.
45 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
46 beginning on or after January 1, 2027.

47 SECTION 2.

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

51 SECTION 3.

52 The election superintendent of Hall County shall call and conduct an election as provided in
53 this section for the purpose of submitting this Act to the electors of Hall County for approval
54 or rejection. The election superintendent shall conduct that election on the Tuesday after the
55 first Monday in November, 2026, and shall issue the call and conduct that election as
56 provided by general law. The election superintendent shall cause the date and purpose of the
57 election to be published once a week for two weeks immediately preceding the date thereof
58 in the official organ of Hall County. The ballot shall have written or printed thereon the
59 words:

60 "() YES Shall the Act be approved which provides a homestead exemption from Hall
61 County ad valorem taxes for county purposes in the amount of \$10,000.00
62 () NO of the assessed value of the homestead for residents of that county?"

63 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
64 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
65 such question are for approval of the Act, Section 1 of this Act shall become of full force and
66 effect on January 1, 2027. If the Act is not so approved or if the election is not conducted
67 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall

68 be automatically repealed on the 365th calendar day following the election date provided for
69 in this section. The expense of such election shall be borne by Hall County. It shall be the
70 election superintendent's duty to certify the result thereof to the Secretary of State. The
71 provisions of this section shall be mandatory upon the election superintendent and are not
72 intended as directory. If the election superintendent fails or refuses to comply with this
73 section, any elector of Hall County may apply for a writ of mandamus to compel the election
74 superintendent to perform his or her duties under this section. If the court finds that the
75 election superintendent has not complied with this section, the court shall fashion appropriate
76 relief requiring the election superintendent to call and conduct such election on the date
77 required by this section or on the next date authorized for special elections provided for in
78 Code Section 21-2-540 of the O.C.G.A.

79 **SECTION 4.**

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

82 **SECTION 5.**

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