

House Bill 1558

By: Representatives Glaize of the 67th and Dawson of the 65th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from City of Palmetto ad valorem taxes for municipal
2 purposes in the amount of the full assessed value of the homestead for residents of that city
3 who are 65 years of age or older; to provide for definitions; to specify the terms and
4 conditions of the exemption and the procedures relating thereto; to provide for applicability;
5 to provide for compliance with constitutional requirements; to provide for a referendum,
6 effective dates, automatic repeal, mandatory execution of election, and judicial remedies
7 regarding failure to comply; to provide for related matters; to repeal conflicting laws; and for
8 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 municipal purposes" means all ad valorem taxes for municipal
13 purposes levied by, for, or on behalf of the City of Palmetto, including, but not limited
14 to, any ad valorem taxes to pay interest on and to retire municipal bonded indebtedness.

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

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17 (3) "Senior citizen" means a person who is 65 years of age or older on or before January
18 1 of the year in which application for the exemption under subsection (b) of this section
19 is made.

20 (b) Each resident of the City of Palmetto who is a senior citizen is granted an exemption on
21 such person's homestead from City of Palmetto ad valorem taxes for municipal purposes in
22 the amount of the full assessed value of such homestead. The value of that property in excess
23 of such exempted amount shall remain subject to taxation.

24 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
25 section unless such person or person's agent files an application with the governing authority
26 of the City of Palmetto, or the designee thereof, giving such person's age and such additional
27 information relative to receiving such exemption as will enable the governing authority of
28 the City of Palmetto, or the designee thereof, to make a determination regarding the initial
29 and continuing eligibility of such person for such exemption. The governing authority of the
30 City of Palmetto, or the designee thereof, shall provide application forms for this 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 the residence as a homestead. After such 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 such exemption shall continue to be allowed to such person. It
37 shall be the duty of any such person granted the homestead exemption under subsection (b)
38 of this section to notify the governing authority of the City of Palmetto, or the designee
39 thereof, in the event that such person for any 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 ad valorem taxes for county purposes, or county or
42 independent school district ad valorem taxes for educational purposes. The homestead
43 exemption granted by subsection (b) of this section shall be in lieu of and not in addition to

44 any other homestead exemption applicable to City of Palmetto ad valorem taxes for
45 municipal purposes.

46 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
47 beginning on or after January 1, 2027.

48 **SECTION 2.**

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

52 **SECTION 3.**

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

61 "() YES Shall the Act be approved which provides a homestead exemption from City
62 of Palmetto ad valorem taxes for municipal purposes in the amount of the
63 () NO full assessed value of the homestead for residents of that city who are 65
64 years of age or older?"

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

69 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
70 be automatically repealed on the 365th calendar day following the election date provided for
71 in this section. The expense of such election shall be borne by the City of Palmetto. It shall
72 be the municipal election superintendent's duty to certify the result thereof to the Secretary
73 of State. The provisions of this section shall be mandatory upon the municipal election
74 superintendent and are not intended as directory. If the municipal election superintendent
75 fails or refuses to comply with this section, any elector of the City of Palmetto may apply
76 for a writ of mandamus to compel the municipal election superintendent to perform his or
77 her duties under this section. If the court finds that the municipal election superintendent has
78 not complied with this section, the court shall fashion appropriate relief requiring the
79 municipal election superintendent to call and conduct such election on the date required by
80 this section or on the next date authorized for special elections provided for in Code Section
81 21-2-540 of the O.C.G.A.

82 **SECTION 4.**

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

85 **SECTION 5.**

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