

House Bill 1564

By: Representative Yearata of the 152nd

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Lee County school district ad valorem taxes for
2 educational purposes in the amount of the full assessed value of the homestead for residents
3 of that school district who are 67 years of age or older, and only for such ad valorem taxes
4 to pay interest on and to retire county school district bonded indebtedness; to provide for
5 definitions; to specify the terms and conditions of the exemption and the procedures relating
6 thereto; to provide for applicability; to provide for compliance with constitutional
7 requirements; to provide for a referendum, effective dates, automatic repeal, mandatory
8 execution of election, and judicial remedies regarding failure to comply; to provide for
9 related matters; to repeal conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

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

13 (1) "Ad valorem taxes for school bond purposes" means ad valorem taxes for educational
14 purposes to pay interest on and to retire county school district bonded indebtedness
15 levied by, for, or on behalf of the Lee County school district.

H. B. 1564

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

18 (3) "Senior citizen" means a person who is 67 years of age or older on or before January
19 1 of the year in which application for the exemption under subsection (b) of this section
20 is made.

21 (b) Each resident of the Lee County school district who is a senior citizen is granted an
22 exemption on such person's homestead from Lee County school district ad valorem taxes for
23 school bond purposes in the amount of the full assessed value of such homestead.

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 tax commissioner
26 of Lee County, giving such person's age and such additional information relative to receiving
27 such exemption as will enable the tax commissioner of Lee County to make a determination
28 regarding the initial and continuing eligibility of such person for such exemption. The tax
29 commissioner of Lee County shall provide application forms for this purpose.

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

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

43 addition to and not in lieu of any other homestead exemption applicable to Lee County
44 school district ad valorem taxes for educational 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 Lee County shall call and conduct an election as provided in
53 this section for the purpose of submitting this Act to the electors of the Lee County school
54 district for approval or rejection. The election superintendent shall conduct that election on
55 the Tuesday after the first Monday in November, 2026, and shall issue the call and conduct
56 that election as provided by general law. The election superintendent shall cause the date and
57 purpose of the election to be published once a week for two weeks immediately preceding
58 the date thereof in the official organ of Lee County. The ballot shall have written or printed
59 thereon the words:

60 "() YES Shall the Act be approved which provides a homestead exemption from Lee
61 County school district ad valorem taxes for school bond purposes in the
62 () NO amount of the full assessed value of the homestead for residents of that
63 school district who are 67 years of age or older?"

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

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

80

SECTION 4.

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

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SECTION 5.

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