

House Bill 1565

By: Representative Yeara of the 152<sup>nd</sup>

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 80 years of age or older and whose income does not exceed  
4 \$40,000.00; to provide for definitions; to specify the terms and conditions of the exemption  
5 and the procedures relating thereto; to provide for applicability; to provide for compliance  
6 with constitutional requirements; to provide for a referendum, effective dates, automatic  
7 repeal, mandatory execution of election, and judicial remedies regarding failure to comply;  
8 to provide for related matters; to repeal conflicting laws; and for 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 educational purposes" means all ad valorem taxes for  
13 educational purposes levied by, for, or on behalf of the Lee County school district, except  
14 for any ad valorem taxes to pay interest on and to retire county school district bonded  
15 indebtedness.

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) "Income" means Georgia taxable net income determined pursuant to Chapter 7 of  
19 Title 48 of the O.C.G.A., as amended, for state income tax purposes, with the addition of  
20 income received as retirement, survivor, or disability benefits under the federal Social  
21 Security Act or under any other public or private retirement, disability, or pension system  
22 which is otherwise not included in Georgia taxable net income.

23 (4) "Senior citizen" means a person who is 80 years of age or older on or before January  
24 1 of the year in which application for the exemption under subsection (b) of this section  
25 is made.

26 (b) Each resident of the Lee County school district who is a senior citizen is granted an  
27 exemption on such person's homestead from Lee County school district ad valorem taxes for  
28 educational purposes in the amount of the full assessed value of such homestead. The  
29 exemption under this subsection shall only be granted if such person's income, together with  
30 the income of the spouse who also occupies and resides at such homestead, does not exceed  
31 \$40,000.00 for the immediately preceding year.

32 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
33 section unless such person or person's agent files an application with the tax commissioner  
34 of Lee County, giving such person's age, income, and such additional information relative  
35 to receiving such exemption as will enable the tax commissioner of Lee County to make a  
36 determination regarding the initial and continuing eligibility of such person for such  
37 exemption. The tax commissioner of Lee County shall provide application forms for this  
38 purpose.

39 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
40 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
41 so long as the person granted the homestead exemption under subsection (b) of this section  
42 occupies the residence as a homestead and annually certifies to the tax commissioner of Lee

43 County that such person continues to meet the income requirement provided for in  
44 subsection (b) of this section. It shall be the duty of any such person granted the homestead  
45 exemption under subsection (b) of this section to notify the tax commissioner of Lee County  
46 in the event that such person for any reason becomes ineligible for such exemption.

47 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
48 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem  
49 taxes for municipal purposes, or independent school district ad valorem taxes for educational  
50 purposes. The homestead exemption granted by subsection (b) of this section shall be in  
51 addition to and not in lieu of any other homestead exemption applicable to Lee County  
52 school district ad valorem taxes for educational purposes.

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

55 **SECTION 2.**

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

59 **SECTION 3.**

60 The election superintendent of Lee County shall call and conduct an election as provided in  
61 this section for the purpose of submitting this Act to the electors of the Lee County school  
62 district for approval or rejection. The election superintendent shall conduct that election on  
63 the Tuesday after the first Monday in November, 2026, and shall issue the call and conduct  
64 that election as provided by general law. The election superintendent shall cause the date and  
65 purpose of the election to be published once a week for two weeks immediately preceding  
66 the date thereof in the official organ of Lee County. The ballot shall have written or printed  
67 thereon the words:



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**SECTION 5.**

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