

House Bill 1583

By: Representatives Bonner of the 73rd, Mathiak of the 82nd, Jackson of the 68th, and Bazemore of the 69th

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act provide for residents of specified ages a homestead exemption from certain
2 ad valorem taxes levied by Fayette County for county purposes and to provide a homestead
3 exemption from certain Fayette County School District ad valorem taxes for educational
4 purposes, approved April 15, 1996 (Ga. L. 1996, p. 4453), so as to provide a new exemption
5 in a floating proportional amount based upon any increased property tax collections that
6 exceed the value of property taxes collected in tax year 2025 to each resident of the county
7 from ad valorem taxes for county purposes; to provide for compliance with constitutional
8 requirements; to provide for a referendum, effective dates, automatic repeal, mandatory
9 execution of election, and judicial remedies regarding failure to comply; to provide for
10 related matters; to repeal conflicting laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 **SECTION 1.**

13 An Act provide for residents of specified ages a homestead exemption from certain ad
14 valorem taxes levied by Fayette County for county purposes and to provide a homestead
15 exemption from certain Fayette County School District ad valorem taxes for educational

16 purposes, approved April 15, 1996 (Ga. L. 1996, p. 4453), is amended by adding a new
17 subsection to Section 4 to read as follows:

18 (a.1)(1) As used in this subsection the term "base year" means the taxable year beginning
19 on January 1, 2025.

20 (2) Each resident of Fayette County is granted an exemption on such person's homestead
21 from Fayette County ad valorem taxes for county purposes in an amount authorized by
22 and calculated pursuant to paragraph (3) of this subsection as determined by the tax
23 commissioner of Fayette County in coordination with the governing authority of Fayette
24 County. Such homestead exemption shall commence on January 1, 2027. The value of
25 that property in excess of such exempted amount shall remain subject to taxation.

26 (3)(A) In any tax year subsequent to the base year, the tax commissioner of Fayette
27 County shall determine the amount of ad valorem taxes for county purposes collected
28 from all properties that is in excess of the ad valorem taxes for county purposes
29 collected from all properties in the base year.

30 (B) If the excess amount of ad valorem taxes for county purposes collected from all
31 properties in a particular tax year exceeds 100 percent of the ad valorem taxes for
32 county purposes collected from all properties in the base year, the full value of such tax
33 collections exceeding such amount shall be segregated from all other proceeds of the
34 ad valorem taxes for county purposes collected in such tax year, and such segregated
35 funds shall be maintained to offset the cost of the exemption provided by this Act in the
36 next subsequent tax year. As soon as the tax digest for the next subsequent tax year is
37 approved, the governing authority of Fayette County in coordination with the tax
38 commissioner of Fayette County, shall calculate the dollar value to be equally applied
39 to all properties receiving the exemption provided for by this Act in such next
40 subsequent tax year. The value of the exemption to be provided each year shall be at
41 the discretion of the governing authority of Fayette County and which value may be set
42 at an amount that does not use all of the segregated funds provided for in this

43 paragraph. In the event that the value of the exemption set in a particular year does not
44 use all of the segregated funds, the remainder of such funds shall be deposited in the
45 general fund of the county. In no event shall the value of the exemption be set at an
46 amount that would exceed the value of the segregated funds provided for in this
47 subparagraph for a particular year. The tax commissioner of Fayette County shall then
48 provide such segregated amount from the previous tax year, plus any interest earned on
49 such segregated funds, to the governing authority of Fayette County to be utilized as
50 provided for in this subparagraph.

51 (C) If the excess amount of ad valorem taxes for county purposes collected from all
52 properties in a particular tax year is negative or does not exceed 100 percent of the ad
53 valorem taxes for county purposes collected from all properties in the base year, the
54 value of the homestead exemption provided by this Act for the next subsequent tax year
55 shall be zero dollars."

56 **SECTION 2.**

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

60 **SECTION 3.**

61 The election superintendent of Fayette County shall call and conduct an election as provided
62 in this section for the purpose of submitting this Act to the electors of Fayette County for
63 approval or rejection. The election superintendent shall conduct that election on the Tuesday
64 following the first Monday in November of 2026 and shall issue the call and conduct that
65 election as provided by general law. The election superintendent shall cause the date and
66 purpose of the election to be published once a week for two weeks immediately preceding

67 the date thereof in the official organ of Fayette County. The ballot shall have written or
68 printed thereon the words:

69 "() YES Shall the Act be approved which provides a homestead exemption from
70 Fayette County ad valorem taxes for county purposes in a floating
71 () NO proportional amount based upon the amount of property taxes collected in
72 a particular tax year that exceeds the value of property taxes collected in tax
73 year 2025?"

74 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
75 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
76 such question are for approval of the Act, Section 1 of this Act shall become of full force and
77 effect on January 1, 2027. If the Act is not so approved or if the election is not conducted
78 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
79 be automatically repealed on the 365th calendar day following the election date provided for
80 in this section. The expense of such election shall be borne by Fayette County. It shall be
81 the election superintendent's duty to certify the result thereof to the Secretary of State. The
82 provisions of this section shall be mandatory upon the election superintendent and are not
83 intended as directory. If the election superintendent fails or refuses to comply with this
84 section, any elector of Fayette County may apply for a writ of mandamus to compel the
85 election superintendent to perform his or her duties under this section. If the court finds that
86 the election superintendent has not complied with this section, the court shall fashion
87 appropriate relief requiring the election superintendent to call and conduct such election on
88 the date required by this section or on the next date authorized for special elections provided
89 for in Code Section 21-2-540 of the O.C.G.A.

90 **SECTION 4.**

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

93

SECTION 5.

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