

House Bill 1515 (AS PASSED HOUSE AND SENATE)

By: Representatives Leverett of the 123rd and Powell of the 33rd

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Madison County school district ad valorem taxes
2 for educational purposes in the amount of \$75,000.00 of the assessed value of the homestead
3 for residents of that school district who are 70 years of age or older; to provide for
4 definitions; to specify the terms and conditions of the exemption and the procedures relating
5 thereto; to provide for applicability; to provide for compliance with constitutional
6 requirements; to provide for a referendum, contingent effective dates, automatic repeal,
7 mandatory execution of election, and judicial remedies regarding failure to comply; to
8 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 Madison County school district,
14 except for any ad valorem taxes to pay interest on and to retire county school district
15 bonded indebtedness.

H. B. 1515

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 70 years of age or older on or before
19 January 1 of the year in which application for the exemption under subsection (b) of this
20 section is made.

21 (b) Each resident of the Madison County school district who is a senior citizen is granted an
22 exemption on such person's homestead from Madison County school district ad valorem
23 taxes for educational purposes in the amount of \$75,000.00 of the assessed value of such
24 homestead. The value of that property in excess of such exempted amount shall remain
25 subject to taxation.

26 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
27 section unless such person or person's agent files an application with the tax commissioner
28 of Madison County, giving such person's age and such additional information relative to
29 receiving such exemption as will enable the tax commissioner of Madison County to make
30 a determination regarding the initial and continuing eligibility of such person for such
31 exemption. The tax commissioner of Madison County shall provide application forms for
32 this purpose.

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

42 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
 43 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
 44 taxes for municipal purposes, or independent school district ad valorem taxes for educational
 45 purposes. The homestead exemption granted by subsection (b) of this section shall be in lieu
 46 of and not in addition to any other homestead exemption applicable to Madison County
 47 school district ad valorem taxes for educational purposes.

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

50 **SECTION 2.**

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

54 **SECTION 3.**

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

63 "() YES Shall the Act be approved which provides a homestead exemption from
 64 Madison County school district ad valorem taxes for educational purposes
 65 () NO in the amount of \$75,000.00 of the assessed value of the homestead for
 66 residents of that school district who are 70 years of age or older?"

67 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
68 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
69 such question are for approval of the Act, Section 1 of this Act shall become of full force and
70 effect on January 1, 2027, provided that an amendment to the Constitution providing for the
71 immediate or gradual exemption of homesteaded property from all ad valorem taxes for
72 educational purposes is not approved by the people of Georgia at the November, 2026,
73 general election. If the Act is not so approved, if the election is not conducted as provided
74 in this section, or if an amendment to the Constitution providing for the immediate or gradual
75 exemption of homesteaded property from all ad valorem taxes for educational purposes is
76 approved by the people of Georgia at the November, 2026, general election, Section 1 of this
77 Act shall not become effective, and this Act shall be automatically repealed on the 365th
78 calendar day following the election date provided for in this section. The expense of such
79 election shall be borne by Madison County. It shall be the election superintendent's duty to
80 certify the result thereof to the Secretary of State. The provisions of this section shall be
81 mandatory upon the election superintendent and are not intended as directory. If the election
82 superintendent fails or refuses to comply with this section, any elector of the Madison
83 County school district may apply for a writ of mandamus to compel the election
84 superintendent to perform his or her duties under this section. If the court finds that the
85 election superintendent has not complied with this section, the court shall fashion appropriate
86 relief requiring the election superintendent to call and conduct such election on the date
87 required by this section or on the next date authorized for special elections provided for in
88 Code Section 21-2-540 of the O.C.G.A.

89 **SECTION 4.**

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

92

SECTION 5.

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