

House Bill 1537 (AS PASSED HOUSE AND SENATE)

By: Representatives Herring of the 145<sup>th</sup>, Paris of the 142<sup>nd</sup>, Jones of the 143<sup>rd</sup>, Griffin of the 149<sup>th</sup>, and Washburn of the 144<sup>th</sup>

A BILL TO BE ENTITLED

AN ACT

1 To provide a homestead exemption from Bibb County school district ad valorem taxes for  
 2 educational purposes in the amount of \$17,000.00 of the assessed value of the homestead for  
 3 residents of that school district who are between the ages of 65 and 74; to provide a  
 4 homestead exemption from Bibb County school district ad valorem taxes for educational  
 5 purposes in the amount of \$32,000.00 of the assessed value of the homestead for residents  
 6 of that school district who are between the ages of 75 and 84; to provide a homestead  
 7 exemption from Bibb County school district ad valorem taxes for educational purposes in the  
 8 amount of the full assessed value of the homestead for residents of that school district who  
 9 are 85 years of age and older; to provide for definitions; to specify the terms and conditions  
 10 of the exemption and the procedures relating thereto; to provide for applicability; to provide  
 11 for compliance with constitutional requirements; to provide for a referendum, effective dates,  
 12 automatic repeal, mandatory execution of election, and judicial remedies regarding failure  
 13 to comply; to provide for related matters; to repeal conflicting laws; and for other purposes.

14 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

15 **SECTION 1.**

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

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17 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for  
18 educational purposes levied by, for, or on behalf of the Bibb County school district,  
19 including, but not limited to, any ad valorem taxes to pay interest on and to retire county  
20 school district bonded indebtedness.

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

23 (b)(1) Each resident of the Bibb County school district who is between the ages of 65 and  
24 74 is granted an exemption on such person's homestead from Bibb County school district  
25 ad valorem taxes for educational purposes in the amount of \$17,000.00 of the assessed  
26 value of such homestead. The value of that property in excess of such exempted amount  
27 shall remain subject to taxation.

28 (2) Each resident of the Bibb County school district who is between the ages of 75 and  
29 84 is granted an exemption on such person's homestead from Bibb County school district  
30 ad valorem taxes for educational purposes in the amount of \$32,000.00 of the assessed  
31 value of such homestead. The value of that property in excess of such exempted amount  
32 shall remain subject to taxation.

33 (3) Each resident of the Bibb County school district who is 85 years of age or older is  
34 granted an exemption on such person's homestead from Bibb County school district ad  
35 valorem taxes for educational purposes in the amount of the full assessed value of such  
36 homestead.

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

44 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
45 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
46 so long as the person granted the homestead exemption under subsection (b) of this section  
47 occupies the residence as a homestead. After such person has filed the proper application as  
48 provided in subsection (c) of this section, it shall not be necessary to make application  
49 thereafter for any year, and such exemption shall continue to be allowed to such person. It  
50 shall be the duty of any such person granted the homestead exemption under subsection (b)  
51 of this section to notify the tax commissioner of Bibb County in the event that such person  
52 for any reason becomes ineligible for such exemption.

53 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
54 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem  
55 taxes for municipal purposes, or independent school district ad valorem taxes for educational  
56 purposes. The homestead exemption granted by subsection (b) of this section shall be in lieu  
57 of and not in addition to any other homestead exemption applicable to Bibb County school  
58 district ad valorem taxes for educational purposes.

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

61 **SECTION 2.**

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

65 **SECTION 3.**

66 The election superintendent of Bibb County shall call and conduct an election as provided  
67 in this section for the purpose of submitting this Act to the electors of the Bibb County  
68 school district for approval or rejection. The election superintendent shall conduct that

69 election on the Tuesday after the first Monday in November, 2026, and shall issue the call  
 70 and conduct that election as provided by general law. The election superintendent shall  
 71 cause the date and purpose of the election to be published once a week for two weeks  
 72 immediately preceding the date thereof in the official organ of Bibb County. The ballot shall  
 73 have written or printed thereon the words:

74 "( ) YES Shall the Act be approved which provides a homestead exemption from  
 75 Bibb County school district ad valorem taxes for educational purposes:

76 ( ) NO (1) In the amount of \$17,000.00 of the assessed value of the homestead  
 77 for residents of that county who are between the ages of 65 and 74;  
 78 (2) In the amount of \$32,000.00 of the assessed value of the homestead  
 79 for residents of that county who are between the ages of 75 and 84; and  
 80 (3) In the amount of the full assessed value of the homestead for residents  
 81 who are 85 years of age and older?"

82 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 83 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 84 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
 85 effect on January 1, 2027. If the Act is not so approved or if the election is not conducted  
 86 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
 87 be automatically repealed on the 365th calendar day following the election date provided for  
 88 in this section. The expense of such election shall be borne by Bibb County. It shall be the  
 89 election superintendent's duty to certify the result thereof to the Secretary of State. The  
 90 provisions of this section shall be mandatory upon the election superintendent and are not  
 91 intended as directory. If the election superintendent fails or refuses to comply with this  
 92 section, any elector of the Bibb County school district may apply for a writ of mandamus to  
 93 compel the election superintendent to perform his or her duties under this section. If the court  
 94 finds that the election superintendent has not complied with this section, the court shall  
 95 fashion appropriate relief requiring the election superintendent to call and conduct such

96 election on the date required by this section or on the next date authorized for special  
97 elections provided for in Code Section 21-2-540 of the O.C.G.A.

98 **SECTION 4.**

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

101 **SECTION 5.**

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