

House Bill 1538 (AS PASSED HOUSE AND SENATE)

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

A BILL TO BE ENTITLED

AN ACT

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

14 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

15

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

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

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

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

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

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

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

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

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

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

59 **SECTION 2.**

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

63 **SECTION 3.**

64 The election superintendent of Macon-Bibb County shall call and conduct an election as
65 provided in this section for the purpose of submitting this Act to the electors of Macon-Bibb
66 County for approval or rejection. The election superintendent shall conduct that election on

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

72 "() YES Shall the Act be approved which provides a homestead exemption from
 73 Macon-Bibb County ad valorem taxes for county purposes:
 74 () NO (1) In the amount of \$17,000.00 of the assessed value of the homestead
 75 for residents of that county who are between the ages of 65 and 74;
 76 (2) In the amount of \$32,000.00 of the assessed value of the homestead
 77 for residents of that county who are between the ages of 75 and 84; and
 78 (3) In the amount of the full assessed value of the homestead for residents
 79 who are 85 years of age or older?"

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

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

96 **SECTION 4.**

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

99 **SECTION 5.**

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