

House Bill 1552 (AS PASSED HOUSE AND SENATE)

By: Representative Smith of the 18<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from City of Bremen independent school district ad  
2 valorem taxes for educational purposes in the amount of \$90,000.00 of the assessed value of  
3 the homestead for residents of that school district who are 65 years of age or older and who  
4 have been residents and property taxpayers of the school district for at least five consecutive  
5 years; to provide for definitions; to specify the terms and conditions of the exemption and  
6 the procedures relating thereto; to provide for applicability; to repeal the exemption granted  
7 in an Act approved May 13, 2008 (Ga. L. 2008, p. 4065); to provide for compliance with  
8 constitutional requirements; to provide for a referendum, effective dates, automatic repeal,  
9 mandatory execution of election, and judicial remedies regarding failure to comply; to  
10 provide for related matters; to repeal conflicting laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 **SECTION 1.**

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

14 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for  
15 educational purposes levied by, for, or on behalf of the City of Bremen independent

16 school district, including, but not limited to, any ad valorem taxes to pay interest on and  
17 to retire independent school district bonded indebtedness.

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

20 (3) "Senior citizen" means a person who is 65 years of age or older on or before January  
21 1 of the year in which application for the exemption under subsection (b) of this section  
22 is made and who has been a resident and property taxpayer of the City of Bremen  
23 independent school district for at least five consecutive years immediately prior to  
24 applying for the exemption provided for in this Act.

25 (b) Each resident of the City of Bremen independent school district who is a senior citizen  
26 is granted an exemption on such person's homestead from City of Bremen independent  
27 school district ad valorem taxes for educational purposes in the amount of \$90,000.00 of the  
28 assessed value of such homestead. The value of that property in excess of such exempted  
29 amount shall remain subject to taxation.

30 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
31 section unless such person or person's agent files an application with the governing authority  
32 of the City of Bremen, or the designee thereof, giving such person's age and such additional  
33 information relative to receiving such exemption as will enable the governing authority of  
34 the City of Bremen, or the designee thereof, to make a determination regarding the initial and  
35 continuing eligibility of such person for such exemption; provided, however, that any person  
36 claiming the \$10,000.00 homestead exemption granted in an Act to provide a homestead  
37 exemption from City of Bremen independent school district ad valorem taxes for educational  
38 purposes for residents of that school district who are 62 years of age or older and whose  
39 income including the income of such person's spouse, excluding certain retirement income,  
40 does not exceed \$10,000.00, approved May 13, 2008 (Ga. L. 2008, p. 4065), shall  
41 automatically receive the exemption provided for in this Act without having to apply for such

42 exemption. The governing authority of the City of Bremen, or the designee thereof, shall  
43 provide application forms for this 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 governing authority of the City of Bremen, or the designee  
52 thereof, in the event that such person 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 county 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 City of Bremen  
58 independent school district ad valorem taxes for educational purposes granted by local Act,  
59 but shall be in addition to and not in lieu of any other homestead exemption applicable to  
60 City of Bremen independent school district ad valorem taxes for educational purposes  
61 granted by general state law.

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

64 **SECTION 2.**

65 An Act to provide a homestead exemption from City of Bremen independent school district  
66 ad valorem taxes for educational purposes in the amount of \$10,000.00 of the assessed value  
67 of the homestead for residents of that school district who are 62 years of age or older and

68 whose income including the income of such person's spouse, excluding certain retirement  
 69 income, does not exceed \$10,000.00, approved May 13, 2008 (Ga. L. 2008, p. 4065), shall  
 70 be repealed as of January 1, 2027.

71 **SECTION 3.**

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

75 **SECTION 4.**

76 The municipal election superintendent of the City of Bremen shall call and conduct an  
 77 election as provided in this section for the purpose of submitting this Act to the electors of  
 78 the City of Bremen independent school district for approval or rejection. The municipal  
 79 election superintendent shall conduct that election on the Tuesday following the first Monday  
 80 in November, 2026 and shall issue the call and conduct that election as provided by general  
 81 law. The municipal election superintendent shall cause the date and purpose of the election  
 82 to be published once a week for two weeks immediately preceding the date thereof in the  
 83 official organ of Haralson County. The ballot shall have written or printed thereon the  
 84 words:

85 " YES Shall the Act be approved which replaces the current homestead exemption  
 86 from City of Bremen independent school district ad valorem taxes for  
 87  NO educational purposes in the amount of \$10,000 for certain senior citizens  
 88 with a new homestead exemption of \$90,000.00 of the assessed value of the  
 89 homestead for residents of that school district who are 65 years of age or  
 90 older and who have resided in and paid property taxes of the school district  
 91 for at least five consecutive years, provided that any person receiving the  
 92 current exemption shall automatically receive the new exemption?"

93 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
94 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
95 such question are for approval of the Act, Sections 1 and 2 of this Act shall become of full  
96 force and effect on January 1, 2027. If the Act is not so approved or if the election is not  
97 conducted as provided in this section, Sections 1 and 2 of this Act shall not become effective,  
98 and this Act shall be automatically repealed on the 365th calendar day following the election  
99 date provided for in this section. The expense of such election shall be borne by the City of  
100 Bremen. It shall be the municipal election superintendent's duty to certify the result thereof  
101 to the Secretary of State. The provisions of this section shall be mandatory upon the  
102 municipal election superintendent and are not intended as directory. If the municipal election  
103 superintendent fails or refuses to comply with this section, any elector of the City of Bremen  
104 independent school district may apply for a writ of mandamus to compel the municipal  
105 election superintendent to perform his or her duties under this section. If the court finds that  
106 the municipal election superintendent has not complied with this section, the court shall  
107 fashion appropriate relief requiring the municipal election superintendent to call and conduct  
108 such election on the date required by this section or on the next date authorized for special  
109 elections provided for in Code Section 21-2-540 of the O.C.G.A.

110 **SECTION 5.**

111 Except as otherwise provided in Section 4 of this Act, this Act shall become effective upon  
112 its approval by the Governor or upon its becoming law without such approval.

113 **SECTION 6.**

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